

2025 AtechOEM Sustainability Report



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1. Basic Information

1.1 About This Report — GRI 2-1

AtechOEM Inc. (Stock Code: 6109; "AtechOEM" or "the Company") publishes an annual sustainability report; this is the Company's second formal report. Structured around the ESG (Environmental, Social, Governance) pillars, it discloses the Company's sustainability performance to build stakeholder trust.

1.2 Reporting Period — GRI 2-3

This report covers the Company's ESG policies, strategies, targets, and performance for FY2025 (January 1–December 31, 2025). The Company will continue publishing this report annually on its **website**.

Publication date of this report: August 2026

Expected publication date of the next report: August 2027

1.3 Report Scope — GRI 2-2

The scope of disclosure in this report focuses on AtechOEM's sites of material operations, covering the following three units:

- Taipei Headquarters (hereinafter "AtechOEM Taipei")
- Dongguan Factory, China (hereinafter "AtechOEM Dongguan")
- Yichang Factory, China (hereinafter "AtechOEM Yichang")

Some entities in the Company's consolidated financial statements are excluded from this report's scope, as they are smaller in scale, operationally distinct, or not material to ESG performance. For consolidated financial information, see the Company's Annual Report (Stock Code: 6109) on the Company website. Any chapter-specific scope differences are noted within that chapter.

1.4 Reporting Basis

The structure of this report was prepared with reference to the following frameworks:

- GRI Universal Standards 2021: GRI 1 Foundation, GRI 2 General Disclosures, and related Topic Standards
- SASB Sustainability Accounting Standards: Technology & Communications / Hardware (TC-HW) industry standard
- TCFD Recommendations on Climate-Related Financial Disclosures: the four pillars of governance, strategy, risk management, and metrics and targets
- Taiwan Financial Supervisory Commission: Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE/TPEX-Listed Companies

- United Nations Sustainable Development Goals (SDGs): SDGs relevant to the Company's material topics

1.5 Restatements of Information — GRI 2-4

There were no restatements of information in this report.

1.6 Internal Control

The Company has established a Sustainable Development Committee, governed by its Organizational Regulations, as the basis for preparing this report. The Committee has appointed a Chief Sustainability Officer, supported by a cross-department Sustainable Development Promotion Task Force that executes sustainability affairs and reports outcomes regularly. The Committee oversees sustainability disclosure and reviews this report with due care.

Approval and finalization: All execution status and review outcomes are submitted to the Board for final approval before the report is finalized.

1.7 External Assurance — GRI 2-5

This report has not undergone external third-party assurance; after approval and finalization, it is submitted to the Board of Directors for resolution and approval.

1.8 Contact Information — GRI 2-3

Contact Us	If you have any questions or suggestions regarding this report or AtechOEM's sustainable development, please feel free to write to us: AtechOEM Inc., Ltd. Sustainability Working Group Address: Taipei City, Taiwan (Headquarters) E-mail: esg_esg@atech-oem.com.tw Official website: www.atechoem.com.tw
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II. Sustainability Management — GRI 2-1

Message from the Chairman

Sustainability as a Strategic Cornerstone

Since its founding in 1990, AtechOEM has built over three decades of core capabilities in magnetic components, power management, and wireless communication technologies, serving as a key link in the global supply chain. As climate change, tightening regulations, and evolving capital market expectations reshape the competitive landscape, our advantage depends not only on technological and manufacturing excellence, but also on embedding sustainability into every strategic decision.

Strengthening Sustainability Governance

Sustainable development is grounded in robust governance, not slogans. The Board has established a Sustainable Development Committee, appointed a Chief Sustainability Officer, and formed a standing cross-functional ESG working group. Sustainability is a regular item on the Board agenda, ensuring that material ESG risks and opportunities — including climate-related financial risks — are reviewed at the highest level and integrated into the Company's overall risk management framework.

Advancing Climate Action

AtechOEM has completed greenhouse gas inventories for its Taiwan, Dongguan, and Yichang operations, established emissions baselines, and is advancing supply chain carbon management. Guided by science-based targets, we are implementing energy efficiency improvements and developing high-efficiency products to reduce lifecycle carbon emissions. We also disclose climate-related financial information across governance, strategy, risk management, and metrics and targets, in line with capital market and customer expectations.

Managing the Value Chain Responsibly

Our sustainability commitment extends beyond our own operations. Core suppliers are required to sign the Supplier Code of Conduct, with conflict minerals due diligence, labor and human rights protection, and environmental compliance designated as key audit areas. We provide customers with products that meet international environmental standards to support their carbon reduction goals, while continuing to invest in workplace safety, talent development, and fair compensation so employees can share in the Company's growth.

Driving Long-Term Value Creation

Sustainability is an investment in long-term competitiveness, not a cost. We continue to deepen R&D in power management and magnetic components, while positioning ESG performance as a key factor in corporate evaluation and customer qualification. By embedding environmental resilience, social inclusion, and governance transparency into our core business, AtechOEM will continue to create lasting value for shareholders, employees, communities, and the environment.

We thank our shareholders, customers, suppliers, and communities for their continued trust, and remain committed to advancing a sustainable future through higher standards and concrete actions.

AtechOEM Chairman

范永明



2.1 About AtechOEM — GRI 2-1, GRI 2-6

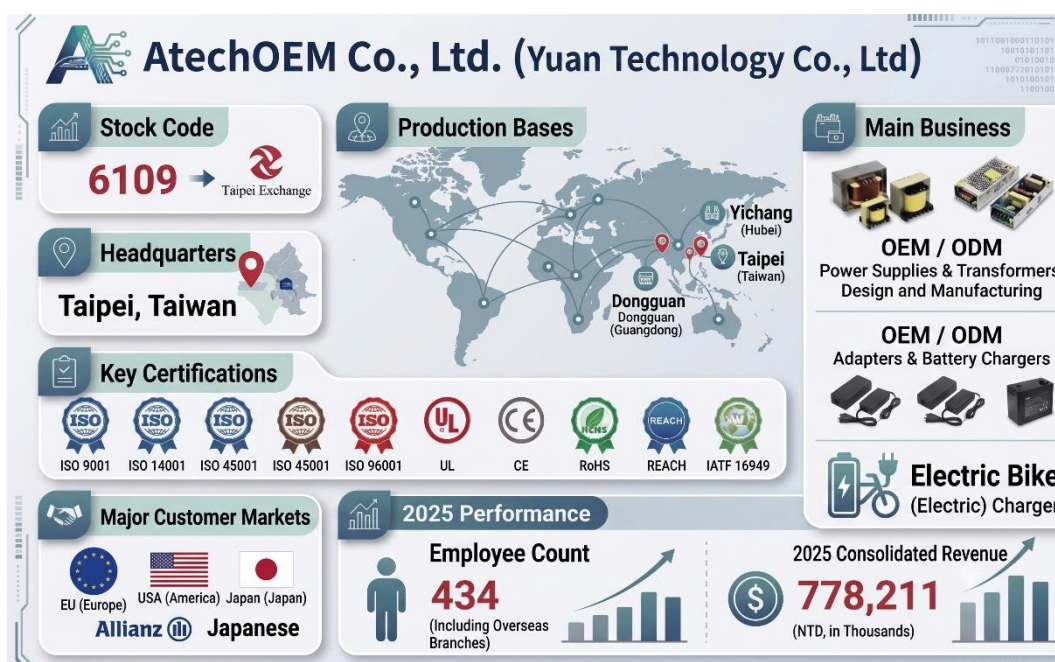
AtechOEM Inc., Ltd. (Stock Code: 6109), founded in 1990, is headquartered in Taipei, with manufacturing sites in Dongguan (Guangdong) and Yichang (Hubei). For over 30 years, AtechOEM has been a professional OEM/ODM manufacturer of magnetic components and power supplies, serving markets in Europe, the Americas, Asia-Pacific, and mainland China.

The Company's core business spans three product lines. Power supplies and chargers (5W–1kW) support applications in industrial computing, edge AI, and electric mobility. Communications magnetic components — including planar and high-power transformers — are used in AI server power supplies, EV charging stations, and power line communication (PLC). Wireless solutions integrate motor control with proprietary wireless technologies for smart cycling and IoT applications, while the Company continues to expand its higher-margin industrial computing portfolio.

The Company is ISO 9001 certified, with key products holding CE, UL, FCC, RoHS, and ENERGY STAR certifications to meet European and American regulatory and reliability requirements. All three manufacturing sites implement the ISO 45001 occupational health and safety system, with systematic hazard identification and risk control.

In response to the global net-zero trend, AtechOEM has embedded sustainability into its core strategy. The Company has completed its first GHG inventory across all three sites (ISO 14064-1, Scope 1 and 2), established an energy management baseline, and launched a supply chain ESG assessment mechanism. On the product side, it continues improving conversion efficiency to comply with regulations such as the EU ErP Directive and ENERGY STAR, helping customers meet their own carbon reduction goals.

Guided by its philosophy of professional manufacturing, quality-first, and service innovation, AtechOEM balances profitability with environmental protection, employee wellbeing, and social



contribution, disclosing non-financial information transparently to create long-term value with shareholders, customers, suppliers, and communities.



2.2 Sustainability Strategy — GRI 2-22

Brand Strategy

AtechOEM's core competitiveness lies in professional OEM/ODM manufacturing, with a customer-oriented, quality-first brand commitment. As a "Trusted Partner," the Company builds long-term global customer relationships and strengthens product value through R&D and green manufacturing.

1. Brand Core Value — Professional Manufacturing, Quality Commitment

Since its founding, AtechOEM's competitiveness has been rooted in professional OEM/ODM design and manufacturing. In the power supply and passive component industry, "quality" and "technology" are the cornerstones of a brand, so we position "customer-oriented, quality-first" as our core commitment, ensuring every product meets a zero-defect standard.

2. Brand Soul — Trusted Partner

AtechOEM aims to be its global customers' most trusted partner, having built decades-long strategic relationships through integrity, transparent communication, and responsiveness. Amid the ESG wave, we extend that trust into sustainable supply chain management, incorporating environmental considerations from the R&D stage as a critical component supplier.

3. Brand Transformation — R&D and Green Manufacturing

Facing the global trend toward decarbonization, AtechOEM is actively enhancing its brand value by turning "green manufacturing capability" into market competitiveness:

- Green R&D: Investing in the development of high-efficiency power products to reduce energy conversion losses and help customers achieve their Scope 3 carbon reduction goals.
- Low-Carbon Production: Implementing process optimization and energy recovery systems at the Dongguan and Yichang sites to realize the concept of a green factory.
- Circular Economy: Promoting packaging reduction and waste recycling to minimize the environmental impact across the product life cycle.

4. Vision: Becoming a Global Leader in Green Electronic Components

Looking ahead, AtechOEM will combine its sustainability strategy with manufacturing capability to become customers' preferred sustainability partner on the path to net zero, driving innovation that benefits the environment, society, and the economy.

Sustainability Goals

In response to global climate and sustainability trends, AtechOEM has integrated sustainable development into its long-term strategy and set concrete, measurable 2030 sustainability goals guiding governance, environmental protection, and social responsibility.

Environmentally, the Company is committed to GHG reduction and energy transition, planning to introduce renewable energy and improve waste recycling through resource circulation. Socially, with "zero occupational safety incidents" as its top goal, the Company strengthens occupational

health and safety management and works with supply chain partners on sustainability assessment. On governance, it pursues sound management that balances operating performance with sustainable value creation.

AtechOEM will continue tracking progress against each goal, adjusting strategy as conditions change, and responding to stakeholder expectations with concrete action toward a low-carbon, safe, and shared sustainable future.



2.3 Industry Overview and Market Positioning — GRI 2-6

I. Industry Status and Development

From 2025 to 2026, the global power supply and communications magnetic components industry has maintained steady growth, driven by AI infrastructure expansion (strong demand for high-efficiency, high-power-density supplies for AI servers and data centers), the spread of edge computing, and the acceleration of industrial automation and electrification — spanning electric two-wheelers, smart logistics, and industrial handling equipment — which has expanded the market for medium- to high-power charging equipment.

Policy continues to shape competition: the EU Energy Efficiency Directive (EED), the US ENERGY STAR program, and rising certification thresholds are accelerating the replacement of low-efficiency products — creating opportunities for high-efficiency manufacturers while raising R&D and certification costs.

On the supply chain side, fluctuating raw material prices (particularly copper) and rising labor costs are compressing industry margins, testing manufacturers' ability to balance cost control with quality.

II. The Company's Business Strategy and Positioning

Against this backdrop, AtechOEM's FY2026 strategy is "steady growth, deepening core strengths, and positioning for emerging opportunities," across its three core business areas: power supplies, communications magnetic components, and wireless integration.

(1) Power Supply and Charger Business

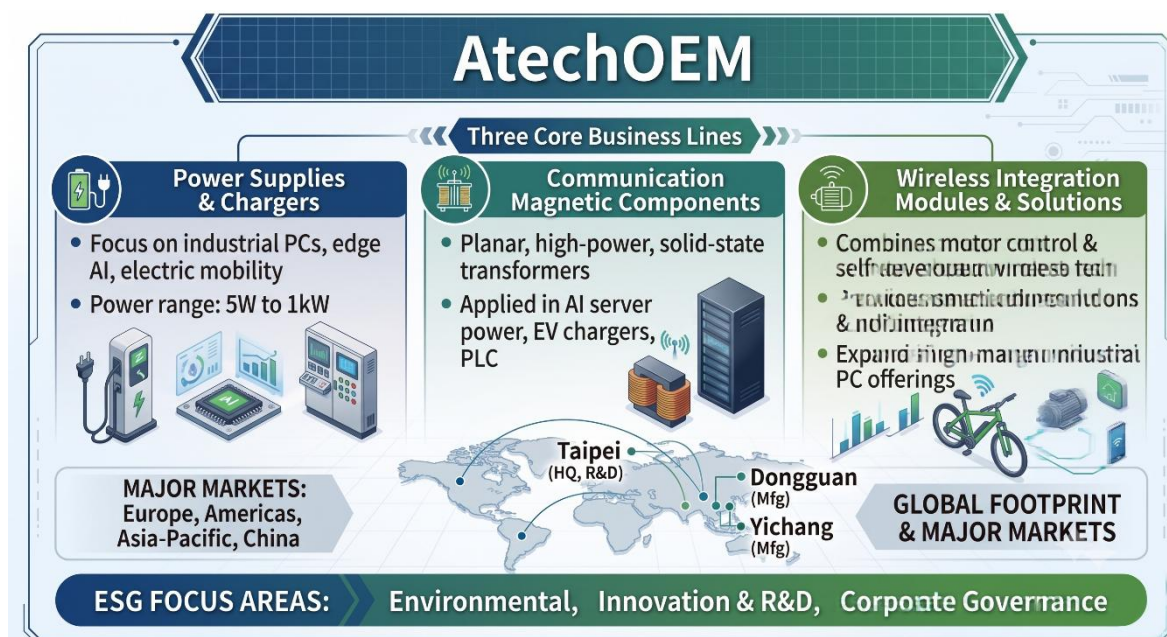
Focused on two growth drivers — AI computing infrastructure and global electric mobility. The Company strengthens its core customer base with high-reliability products for industrial computing and edge AI, while expanding medium- to high-power charger applications (200W–7kW) for electric two-wheelers and smart logistics, building system integration capability as a foothold in the European and American smart logistics supply chain.

(2) Communications Magnetic Components Business

The Company continues optimizing its product mix, developing high-value-added planar, high-power, and solid-state transformers for emerging applications such as AI server power supplies, EV charging stations (EVSE), and power line communication (PLC). Automated process upgrades are improving production efficiency and offsetting margin pressure from rising copper and labor costs.

(3) Wireless Integration Business

Combining motor control with proprietary wireless technology, the Company drives the electronic and intelligent transformation of bicycle components through AI applications and low-power sensing for integrated Smart Cycling Solutions, alongside end-to-end IoT system integration and higher-margin industrial computing products.



III. Sustainability Outlook

The Company has identified supply chain resilience, process automation, and energy efficiency as key priorities for mid- to long-term competitiveness. While strengthening partnerships with international strategic customers and expanding into European, American, and emerging markets, it pursues responsible growth that balances operational stability and profitability, creating long-term value for shareholders, employees, and stakeholders.

Operating Performance Summary (GRI 2-6)

Amid global inflationary pressure and supply chain adjustments, the Company has focused its order strategy on high-value-added products and customized solutions, strengthening cost control and production flexibility. For discussion of 2025 consolidated financial performance, see the Company's Annual Report; quarterly and annual financial reports are published on the Company website.



2.4 Stakeholder Engagement — GRI 2-29

Identifying Stakeholders

The Sustainable Development Committee applies the five principles of the AA1000 Stakeholder Engagement Standard (AA1000 SES 2015) — Dependency, Responsibility, Tension, Influence, and Diverse Perspectives — to identify groups that influence, or are influenced by, AtechOEM. Five stakeholder categories have been identified: suppliers, employees, customers, investors/shareholders, and government authorities.

Stakeholder Communication

AtechOEM identifies and regularly communicates with each category of stakeholder, gathering their concerns as an important basis for materiality analysis and sustainability strategy formulation.

Stakeholder	Key Communication Channels	Key Issues of Concern
Shareholders and Investors	Investor conferences, annual report, material information announcements	Financial performance, ESG ratings, corporate governance
Customers	Regular business visits, quality meetings, complaint channels	Product quality and safety, ESG compliance, delivery time
Employees	Employee satisfaction surveys, internal announcements, labor union	Compensation and benefits, career development, workplace safety
Suppliers	Supplier evaluation, audits, training	Procurement standards, sustainability requirements, conflict minerals

Stakeholder	Key Communication Channels	Key Issues of Concern
Regulatory Authorities	Annual report filings, regulatory compliance, proactive communication	Information disclosure, internal control systems, sustainability compliance
Community and Society	Charitable activities, local employment, environmental initiatives	Environmental impact, community relations, charitable participation

2.5 Material Topic Identification — GRI 3-1

In accordance with GRI 3-1 (Process to Determine Material Topics), AtechOEM assesses material topics from an impact perspective and considers financial implications where relevant. Impact materiality is evaluated based on the organization's actual and potential effects on the environment and society, while financial implications are considered in relation to revenue, costs, and long-term value, such as those arising from regulatory changes, labor cost pressures, and cybersecurity risks.

Topic Identification Process

Material topics are determined through a four-step process: identifying actual and potential impacts through stakeholder engagement; assessing the significance of those impacts; prioritizing the most significant topics for reporting; and validating the results with the Sustainable Development Committee.

FY2025 Review — Basis for Continuity

The Sustainable Development Committee reviewed the five material topics from the prior period and confirmed their continued relevance, noting strong alignment with SASB TC-HW disclosure topics. As no significant changes were identified in the Company's business model, regulatory environment, or stakeholder concerns, the Committee resolved to carry forward the same five material topics for FY2025.

Ongoing Monitoring

The Sustainable Development Promotion Task Force monitors regulatory updates and operational changes on a quarterly basis. A full re-identification process will be initiated if material changes arise. A comprehensive stakeholder survey and reassessment are planned for FY2026.

<i>AtechOEM Material Topic</i>	<i>SASB TC-HW</i>	<i>SASB standard</i>
Product Quality	Product Safety	TC-HW-250a
Business Integrity	Business Ethics	TC-HW-510a
Raw Material Use	Materials Sourcing	TC-HW-440a TC-HW-440b
Energy Management	Energy Management	TC-HW-130a
Occupational Safety & Health	Employee Health & Safety	TC-HW-320a

List of Material Topics — GRI 3-2

Material Topic	Applicable Standard	Policy / Commitment	Management Target	Impact (Economic / Environmental / People & Assets)	Actual / Potential Positive Impact	Actual / Potential Negative Impact
1. Business Integrity	GRI 205, 206	AtechOEM regards integrity as the cornerstone of sustainable development. The Company strictly complies with regulations in all operating locations and maintains a zero-tolerance policy toward corruption, committing to build a transparent, ethical corporate culture through internal audits, signed codes of conduct, and whistleblower channels.	1. 100% completion rate for integrity communication. 2. Zero material violation incidents.	Economic: Maintains fair competition and honest trading, reducing fraud risk. Environmental: Not applicable. People/Assets: Reinforces integrity standards, safeguards assets from unlawful misappropriation, and fosters an ethical workplace.	Regular training and internal audits strengthen controls and reduce fraud, building a strong governance reputation and increasing shareholder and customer trust.	Integrity violations could result in regulatory fines, suspension of business rights, and reputational damage.
2. Product Quality and Safety	GRI 416	Guided by "Total Quality Assurance" and "Customer Satisfaction" as its quality policy, and "Global Certification" as a core value, the Company is committed to rigorous quality control from R&D through manufacturing, ensuring products are free of hazardous substances and meet safety requirements.	Per SASB indicator TC-HW-410a.1: zero product recalls by production value in 2025.	Economic: Enhances export competitiveness and protects consumer safety. Environmental: Not applicable. People/Assets: EMC compliance prevents design-related hazards, protecting life and property.	Delivers high-quality, safety-certified products; meets international regulatory certifications; ensures effective recall mechanisms; improves customer satisfaction.	Product defects may trigger recall risk and financial losses, and could even endanger user safety.
3. Energy Management and Climate Change	GRI 302, 305	The Company regards energy management as central to its sustainability transition, pursuing a systematic decarbonization pathway in active response to the UN Sustainable Development Goals (SDGs).	Year-over-year reduction in GHG emissions relative to the base year.	Economic: Climate change affects operating economics and may trigger economic disruption. Environmental: Extreme weather affects ecosystems. People/Assets: Extreme weather disrupts employees' daily lives.	Strengthens ESG image and competitiveness; adopts green and smart electricity to reduce power costs; develops energy-saving initiatives and carbon-credit revenue opportunities.	May affect industry development, cause regulatory non-compliance, increase operating costs (e.g., carbon fees/taxes), or disrupt the supply chain.
4. Raw Material Use	GRI 301	Committed to green product R&D and reduced raw-material consumption, the Company ensures its products comply with international environmental regulations (e.g., RoHS, REACH), striving for fully green-compliant products.	1. 100% compliance for key electronic components and raw materials with RoHS/REACH. 2. Year-over-year increase in lead-free processes and green packaging adoption.	Economic: Optimized material design controls costs and strengthens green supply-chain management. Environmental: Reduces resource and chemical waste, lowering environmental burden. People/Assets: Ensures raw-material safety and safeguards employee health.	Full adoption of eco-friendly components meets international customer requirements and expands market share; improves regulatory compliance and delivers on green commitments.	Tightening international environmental regulations may increase R&D costs or create supply-chain disruption risk.
5. Occupational Safety and Health	GRI 403-1, 403-2, 403-9	Regarding employees as core assets and partners under the "Employees' Second Home" philosophy, the Company is committed to regulatory compliance and to reducing occupational-hazard risk through preventive mechanisms, fostering a zero-injury workplace.	Per GRI 403-9: zero major occupational injuries.	Economic: Sustainable development is highly affected by workforce turnover. Environmental: Not applicable. People/Assets: Inadequate occupational safety may cause employee injuries, with turnover as a related concern.	Provides a safe, healthy environment that promotes physical and mental wellbeing and builds an employee-friendly workplace; strengthens occupational safety management to reduce incident rates.	High turnover may limit growth; potential exposure to regulatory fines, litigation, or operational disruption.

2.6 Corporate Governance — GRI 2-10, GRI 2-11, 2-14

The Board of Directors is the Company's highest governance body, bridging owners and management. On behalf of shareholders, it sets the Company's overall business direction with regard to stakeholder interests; toward management, it appoints and supervises the management team, reviews the annual business plan and its execution, and tracks sustainability-related strategy decisions to ensure sound, long-term operation.

To strengthen Board operations and governance effectiveness, the Company has established Corporate Governance Best Practice Principles and Regulations Governing the Prevention of Insider Trading, and purchased Directors & Officers (D&O) liability insurance for all directors, reducing legal risk and safeguarding the interests of the Company and its shareholders.

To ensure objectivity, any director with a personal interest in an agenda item recuses from discussion and voting under the Company Act and related regulations, and may not vote by proxy for other directors, safeguarding equitable shareholder rights.

Board Composition and Diversity (GRI 2-9, 2-10)

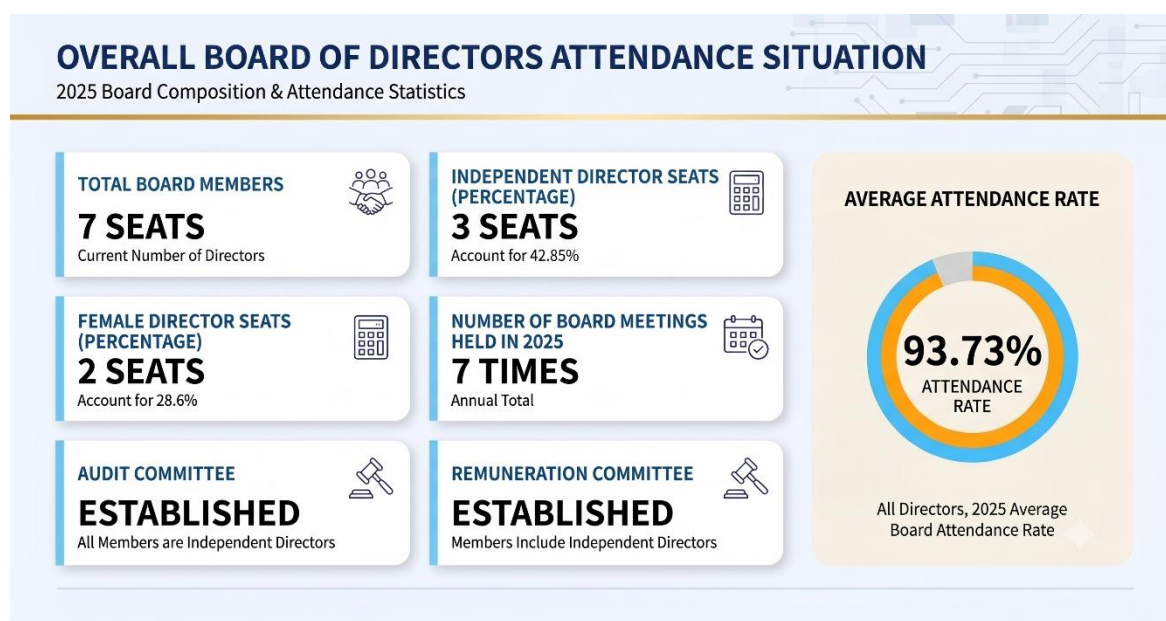
The Company has a Board diversity policy and targets. Nomination criteria emphasize independence, professional background, and industry relevance, alongside diversity in gender, age, nationality, and cultural background, ensuring directors collectively hold the knowledge and experience to fulfill their duties. Directors are elected by the shareholders' meeting from a nomination list for three-year, renewable terms; the statutory board size is 7–11 seats.

Board Operating Mechanism (GRI 2-11, 2-12)

The Board convenes regular meetings quarterly in principle, with extraordinary meetings convened as needed for material agenda items. In 2025, the Board held 7 regular meetings, with key matters reviewed including:

- Approval of the annual business plan and budget
- Review and signing of consolidated financial reports
- Sustainability strategy and ESG target-setting
- Major investment and risk management policies
- Assessment of the effectiveness of the internal control system

Director attendance and meeting agendas are disclosed per Market Observation Post System regulations, with details in the Company's 2025 Annual Report, page 20 (Stock Code: 6109).



Board Development and Remuneration (GRI 2-18, 2-19, 2-20)

I. Director Continuing Education (GRI 2-17)

The Company implements an annual continuing education program for directors covering corporate governance practice, corporate sustainability, GHG inventory and carbon management, international regulatory trends, and industry strategy, strengthening directors' professional judgment on industry transformation and sustainability impacts.

This ongoing education keeps directors current on sustainability governance, improving Board decision-making on ESG strategy and risk oversight.

II. Director and Management Remuneration Structure (GRI 2-19, 2-20, 2-21)

(1) Director Remuneration

Director remuneration is proposed by the Remuneration Committee with reference to peer market compensation levels and individual director performance, and submitted to the Board for approval. It is composed mainly of:

- Fixed component: Fixed salary for independent directors, attendance fees for board and committee meetings
- Variable component: Director compensation distributed from earnings, based on annual profitability
- Performance linkage: Performance bonuses calculated based on achievement of performance indicators, ensuring remuneration is reasonably linked to both Company and individual performance

(2) Senior Management Remuneration

The Company's remuneration decision process for directors and senior management is as follows:

(i) Composition and Independence of the Remuneration Committee: The Company's Remuneration Committee, established by law, is composed entirely of independent directors, ensuring objective, impartial remuneration recommendations for directors and managers/insiders on remuneration system, standards, and structure.

(ii) Decision Process: The Remuneration Committee formulates director and senior management remuneration recommendations — based on peer benchmarks, Company performance, and individual performance — for Board approval, implemented through fixed (salary, attendance fees), variable (bonuses, director compensation), and performance-linked components.

Senior management's remuneration system is proposed by the Remuneration Committee and implemented following Board approval, structured as follows:

- Fixed component: Monthly fixed salary and statutory retirement/pension contributions
- Variable component: Performance bonuses based on achievement of individual and overall Company performance indicators
- Retirement system: The same retirement system applies as for all other employees, with no differentiated retirement terms

Detailed information on the total remuneration paid to all directors in 2025, the remuneration distribution table, and senior management salary ranges is available in AtechOEM's Annual Report (Stock Code: 6109), pages 16–22.

Resignation and Retirement Policy (GRI 2-19)

The Company's resignation and retirement policy for directors and senior management follows the principle of consistency, applying the same standards as for all employees, with no differentiated treatment:

- Notice period for resignation: Determined in accordance with local government regulations at each site — Taiwan's Labor Standards Act and mainland China's Labor Contract Law — with the same notice period as for general employees.

- Severance calculation: Calculated in accordance with local labor regulations, on the same basis as for other employees.
- Additional payments: Aside from statutory severance, no additional payments or special compensation are provided to departing directors or senior management.

This policy reflects the Company's commitment to treating all employees fairly and helps reduce moral hazard from excessive compensation, strengthening governance fairness and transparency.

Board Performance Evaluation (GRI 2-18)

Evaluation Mechanism and Purpose: The Company has established an annual Board performance evaluation system covering the Board as a whole, its three functional committees (Audit, Remuneration, and Sustainability), and individual directors, using systematic self-assessment to review governance effectiveness and identify improvements.

2025 Evaluation Results: The 2025 Board-level and individual director evaluations have been completed as required, with results and improvement measures disclosed on the Company website under Board Performance Evaluation.

Internal Control and Compliance

The Company's internal audit system, led by a dedicated chief audit officer, formulates an annual risk-based audit plan for Board approval, with results reported regularly to the Audit Committee. No material integrity violations or regulatory penalties occurred during the reporting period.

Business Ethics and Anti-Corruption

The Company has established and publicly disclosed its Code of Business Integrity, Employee Code of Conduct, and Anti-Corruption Policy. All employees complete anti-corruption training, and an independent anonymous reporting channel protects whistleblower identity. No confirmed corruption incidents occurred in 2025.

Anti-Corruption Training Coverage	100% (all employees)
Anonymous Reporting Channels	Internal reporting mailbox, independent third-party platform
Confirmed Corruption Incidents in 2025	0
Regulatory Penalty Incidents	0

Sustainability Governance Operations (GRI 2-13, 2-14, 2-15, 2-16)

Delegation of Impact Management Responsibility: The Board, as the Company's highest sustainability governance body, has delegated day-to-day management of economic, environmental, and social impacts to the Sustainable Development Committee, overseen by the Chief Sustainability Officer and executed by the cross-department Sustainable Development Promotion Task Force. The Committee reports outcomes to the Board regularly, which retains final review and approval authority.

Conflicts of Interest: The Company's Code of Ethical Conduct requires directors and managers to avoid conflicts of interest, with directors recusing from votes on agenda items in which they or a related party have an interest. Directors' concurrent positions and related-party transactions are disclosed in the shareholders' meeting annual report and material information announcements, per the Company Act and Securities and Exchange Act. No conflict-of-interest recusals arose at Board meetings in 2025.

Communication of Critical Concerns: The Company maintains diverse, accessible complaint and reporting mechanisms (see Section 2.7). Material concerns involving a director or manager are reported directly by the Audit Office to independent directors and the Audit Committee, bypassing the usual hierarchy. No such concerns were received by the Board in 2025.

★ 2.7 Business Integrity (Material Topic) — GRI 205, 206, 2-16, 2-23, 2-24, 2-26, 2-27, 3-3

Boundary of this Material Topic:

Taiwan (HQs), Dongguan Factory, Yichang Factory .

Legal Basis: Corporate Governance Best Practice Principles, Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, and Regulations Governing Establishment of Internal Control Systems by Public Companies.

Topic Overview

Business integrity underpins AtechOEM's corporate culture and long-term competitiveness. As a TPEX-listed company, AtechOEM has established a comprehensive integrity governance system covering anti-corruption, conflict-of-interest management, anti-competitive behavior, and whistleblower protection, per the Corporate Governance and Ethical Corporate Management Best Practice Principles.

Integrity risk is material to AtechOEM in the following aspects:

Procurement integrity: Large-volume procurement of raw materials for power supply and communications component manufacturing exposes procurement personnel to heightened risks of kickbacks and improper benefits.

Supplier management: Engineering contracting and facility procurement at the Company's mainland China sites involve local suppliers, requiring effective controls to address integrity risks in the local business environment.

Regulatory compliance: Taiwan's Securities and Exchange Act and mainland China's Anti-Unfair Competition Law and Anti-Monopoly Law impose clear requirements on corporate integrity, with violations subject to fines, administrative sanctions, and criminal liability.

Customer trust: Supply chain ESG audits conducted by major European and American customers increasingly include suppliers' integrity governance systems, such as anti-corruption policies and reporting mechanisms, in their evaluation criteria.

Integrity Governance Structure (GRI 2-16 / GRI 2-23 / GRI 2-26)

The Company's multi-tiered integrity governance structure ensures integrity policy is implemented from the Board down to every employee and key business partner:

Governance Body	Integrity-Related Responsibilities	Operating Frequency	Composition
Board of Directors	Highest oversight body for business integrity; reviews the annual anti-corruption policy, material violations, and litigation	Receives audit reports quarterly; material incidents reported immediately	3 independent directors, 4 non-executive directors
Audit Committee	Oversees establishment and implementation of the internal control system; reviews integrity-related internal audit reports; receives notice of material deficiencies	Convenes quarterly to discuss internal audit deficiencies and compliance matters	Composed entirely of independent directors
Internal Audit Office	Conducts integrity risk assessment and internal audits; investigates suspected violations and issues a deficiency notice (audit report)	Annual audit plan; ad hoc audits as needed	Chief Audit Officer reports directly to the Board
Legal Compliance	Tracks regulatory changes, assesses compliance risk, reviews compliance of contracts and material transactions	Convenes as needed	Composed of representatives from finance, legal, and audit
Integrity Contact Point	Helps employees understand integrity policy, receives reports of potential concerns, and supports audit investigations with information	Ongoing, day-to-day	Concurrently staffed by Legal Affairs

Policy Commitments (GRI 2-23)

The Company has established a "Business Integrity Policy" in accordance with the Ethical Corporate Management Best Practice Principles, approved by the Board and reviewed regularly, covering the following commitments:

(1) Anti-Corruption Policy: The Company expressly prohibits all directors, management, and employees from engaging in any form of corruption, including but not limited to:

- Directly or indirectly offering, accepting, or promising any improper benefit (cash, gifts, entertainment, kickbacks, etc.);
- Offering or accepting bribes to influence decisions in the procurement, business, or engineering contracting process;
- Using one's position to interfere with the procurement process or alter procurement records or financial documents;
- Offering any form of benefit to public officials or politicians to influence government decisions.

This policy also applies to agents, consultants, and intermediaries acting on the Company's behalf, and such requirements must be incorporated into written agreements.

(2) Conflict of Interest Management Policy: The Company requires all directors, management, and employees to proactively disclose any interests that may compromise the impartiality of their duties, handled in accordance with the following principles:

- Procurement staff may not purchase from suppliers in which they have a personal interest, and must proactively recuse themselves and hand the matter to another staff member;
- Directors or management must recuse themselves from voting on any agenda item involving their own or a related party's interest, in accordance with the Company's Articles of Incorporation and related regulations;
- Employees must obtain the Company's written approval before taking outside employment or investing in a competing business.

(3) Anti-Competitive Behavior Policy (GRI 206-1): The Company complies with Taiwan's Fair Trade Act and mainland China's Anti-Unfair Competition Law and Anti-Monopoly Law. During the disclosure period (FY2023–FY2025), the Company had no legal actions related to anti-competitive behavior, antitrust violations, or monopoly regulations resulting in penalties or settlements; total monetary loss was NT\$0. The Company continues strengthening internal compliance mechanisms to reduce legal and reputational risk.

Corruption Risk Assessment (GRI 205-1)

Per GRI 205-1, the Internal Audit Office conducts an annual corruption risk assessment across all sites, using a "role-based risk matrix" that rates each role's risk level (High/Medium/Low) by financial decision-making authority, external contact frequency, and information control, identifying primary risk types and control effectiveness.

Summary of the 2025 corruption risk assessment results (covering 100% of functional units across Taiwan, Dongguan, and Yichang):

Region/Site	Function	Risk Level	Corruption Risk Type	Current Control Measures
Taiwan HQ	Procurement	High	Procurement fraud: supplier kickbacks, bid rigging, false quotations	Three-tier procurement approval; mandatory three-quote comparison; annual signed integrity pledge; segregation of procurement and acceptance
Taiwan HQ	Finance	Medium	Expense misreporting, reimbursement fraud, alteration of financial records	Dual-signature expense approval; segregation of accounting and cashier functions; annual internal financial audit; monthly closing figures cross-verified against off-book records
Taiwan HQ	Sales	Medium	Customer kickbacks, improper entertainment, conflicts of interest	Sales entertainment expense declaration and approval system
Dongguan Factory	Procurement/ Facilities	High	Engineering contracting fraud, equipment procurement kickbacks, falsified material inspection	Cross-audit of procurement; engineering contracts require three quotes and plant manager approval; facility procurement audited separately from finance
Dongguan Factory	Sales/Production	Medium	Unfair order allocation, short/missing shipments, falsified quality data	Systematic recording of production data; quality control independent of production; periodic customer audits
Yichang Factory	Procurement/ Facilities	High	Kickbacks on magnetic material procurement, falsified sintering process consumables	Cross-verification of procurement volume against process output; periodic inventory counts
Yichang Factory	HR	Low	Fictitious hiring, payroll falsification	Segregation of HR and payroll systems; annual HR data audit
Group-wide	Seal Management	High	Unauthorized use of company seals, document forgery	Seal application forms (formal workflow); segregation of custodian and authorizer; electronic use records

Assessment conclusion: Procurement functions (Taiwan HQ, Dongguan Facilities, Yichang Materials) and seal management were identified as high-risk areas requiring priority control. The Audit Office has scheduled dedicated annual audits for these functions and completed a 2025 special audit of seal application forms.

Complaint and Reporting Mechanism (GRI 2-16 / GRI 2-26)

The Company accepts reports in person, by phone, mail, e-mail, or via the Company website. Reports on general employees are escalated to the department head, and those involving a director or manager to an independent director; the receiving unit verifies facts, assisted by legal compliance as needed. Confirmed violations are stopped immediately, with legal remedies pursued where necessary. Records are retained (including electronically) for five years, or until litigation concludes; corrective measures are proposed to prevent recurrence, and handling status is reported to the Board.

The Company's diverse, accessible complaint and reporting channels let any employee, supplier, or external stakeholder safely raise integrity concerns, backed by a clear whistleblower protection commitment:

Whistleblower Protection Commitment: No employee who makes a good-faith complaint or report shall suffer retaliation, adverse personnel action, or workplace bullying. Evidence of retaliation is treated as a serious integrity policy violation subject to disciplinary action.

Complaint/Reporting Channel	Applicable To	Anonymous Support	Handling Process
Audit mailbox (e-mail)	All employees and external suppliers	Supported (Anonymous)	Received by Internal Audit Office; acknowledgment within 72 hours; preliminary investigation completed and results reported within 30 days
Company website reporting page	External stakeholders (including suppliers, customers)	Supported (Anonymous)	Linked to the audit mailbox or phone line; handled by legal compliance staff
Physical complaint boxes (at each site)	Site employees (including foreign staff and contractors)	Supported (Anonymous)	Opened and consolidated monthly by the Audit Office, with unified handling and responses
Manager interview (direct/skip-level)	All employees	Named only	Employees may raise concerns with their direct manager or a higher-level manager; complaints may not be grounds for adverse personnel action
Board of Directors/Independent Director contact point	All employees	Case-by-case	Material matters (involving violations by senior management) may be reported directly to independent directors; handled in accordance with the Audit Committee's Rules of Procedure

complaint handling process: (1) Case is registered and assigned to a handler (not the subject of the complaint) → (2) whistleblower is notified of acceptance within 72 hours → (3) preliminary investigation completed within 30 days, with extensions explained if necessary → (4) whistleblower is informed of the investigation results → (5) if a violation is confirmed, disciplinary procedures are initiated and corrective actions tracked; (6) the Audit Office compiles quarterly case statistics for the Audit Committee.

Anti-Corruption Policy Communication and Training (GRI 205-2)

Upholding a culture of integrity and incorruptibility, the Company has established governing regulations — including the Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct, Procedures for Preventing Insider Trading, Employee Code of Professional Conduct, and Ethical Management Procedures and Guidelines — that define the ethical standards and responsibilities for governance bodies and employees, reinforced through ongoing communication.

Violations of professional ethics are addressed fairly and rigorously, with measures ranging from termination of employment to termination of business relationships and legal action as required. Separate governing regulations for business integrity are published on the Company website under Investor Relations, Operating Regulations.

For directors and managers, the Code of Ethical Conduct prohibits directly or indirectly offering, promising, requesting, or accepting any improper benefit, or any other act that violates integrity, law, or fiduciary duty. Operating regulations are adopted and amended only upon Board approval, with 100% communication to all Board members.

For employees, the Company's "Integrity and Incorruptibility Handbook" and Work Rules set out rules on discipline, ethics, conflict-of-interest avoidance, and gifts and entertainment. All employees sign an employment letter, confidentiality and non-compete agreement, and code of ethical conduct upon joining. As of December 31, 2025, 100% of employees had signed these agreements.

Supply Chain Integrity Control

As the Company's highest corruption risk area, procurement is governed by systematic supply chain integrity measures ensuring transparency and fairness:

Control Measure	Scope	Status	Description
Integrity clause in procurement contracts	New/renewing suppliers	Implemented	Contracts expressly prohibit kickbacks or improper benefits; violators subject to immediate termination, with the Company retaining the right to seek damages
Signed integrity pledge	Grade A/B key suppliers	Updated annually	Suppliers declare no offer of improper benefit to procurement staff, including via agents or sales intermediaries
Supplier ESG evaluation — integrity dimension	Suppliers subject to annual evaluation	Incorporated	Annual evaluation includes a regulatory compliance and integrity item; low-scoring suppliers must submit an improvement plan
New supplier ESG qualification review	Newly qualified suppliers	Mandatory in procurement process	New suppliers must complete an ESG questionnaire before onboarding, covering anti-corruption policy, labor policy, and environmental compliance declarations

Control Measure	Scope	Status	Description
Three-tier procurement approval system	All Group procurement activity	Implemented	Procurement amounts are approved at three tiers based on threshold: small amounts approved by department heads; medium amounts require VP or plant manager approval; large amounts require Chairman or Board approval

Regulatory Compliance Performance Results

The table below summarizes the Company's key integrity-related performance indicators over the past three years, disclosed in accordance with GRI 205-3 (confirmed corruption incidents), GRI 206-1 (anti-competitive behavior legal actions), and GRI 2-27 (regulatory non-compliance incidents):



Impact Analysis

➤ Positive Impacts:

Sound integrity governance strengthens investor, customer, and supplier trust, supporting long-term partnerships and stable financing; procurement integrity controls reduce kickback-inflated costs; and transparent complaint mechanisms with whistleblower protection help detect and stop violations early, avoiding material losses.

➤ Negative Impacts (Identified Risks):

Uncontrolled procurement corruption risk may inflate costs, reduce supplier quality, and cause financial losses; lapses in seal management could allow unauthorized contracts, creating legal and financial exposure; and undetected integrity incidents may irreparably damage reputation and affect listing eligibility.

➤ Remediation Measures:

Confirmed corruption incidents trigger formal investigation and disciplinary action (up to dismissal); external parties face contract termination and possible civil or criminal action. Systematic procurement deficiencies (e.g., failure to obtain three quotes) trigger an Audit Office deficiency notice requiring an improvement plan, with follow-up review after 60 days.

2.8 Participation in Trade Associations and Industry Alliances (GRI 2-28)

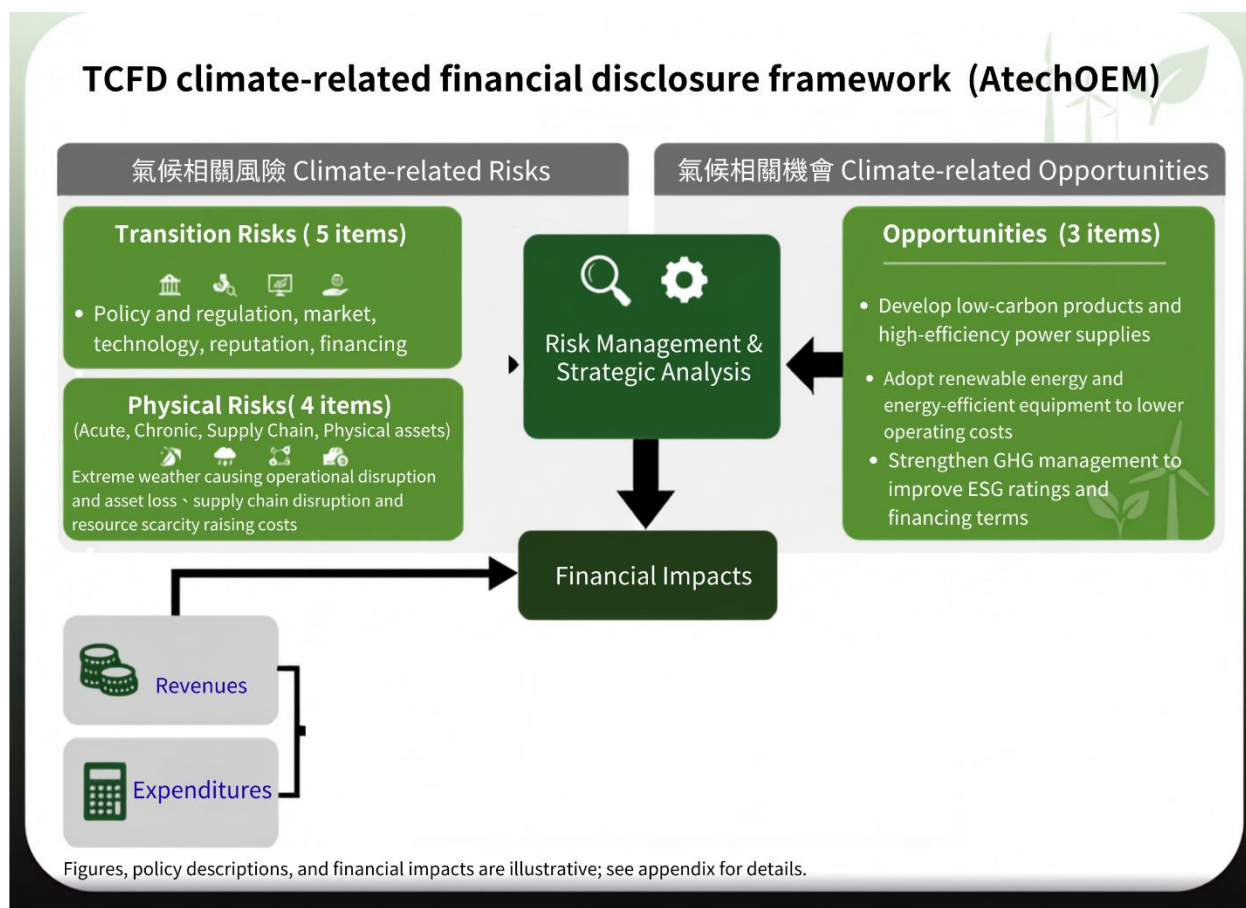
AtechOEM participates in industry associations and technology alliances to track industry trends, engage in policy discussions, and strengthen technical exchange and supply chain collaboration. As of this report's date, key memberships include:

- (1) Taiwan Electrical and Electronic Manufacturers' Association*
- (2) Advanced Power Technology Industry-Academia Alliance*
- (3) Smart Industrial Computing IoT Association*

III. Environment and Climate Change

3.1 Climate Change Response and TCFD Disclosure

In response to climate change, AtechOEM follows the TCFD framework, disclosing climate-related financial information across governance, strategy, risk management, and metrics and targets.



A. Governance

G-1 Board Oversight of Climate-Related Risks and Opportunities

(1) Review of Climate-Related Agenda Items:

The Sustainable Development Committee, chaired by the Chairman with members from each functional department, meets quarterly to review climate-related risk management, GHG inventory progress, and energy-saving effectiveness, and submits an annual sustainability performance report to the Board. The Board reviews climate-related risks and opportunities at least once a year and has delegated day-to-day oversight to the Sustainable Development Promotion Committee.

Material energy investments (e.g., renewable energy procurement, energy-saving capital expenditure) or climate compliance strategies (e.g., a carbon fee response plan) must be submitted to the Board or Audit Committee for approval.

G-2 Management's Role in Assessing and Managing Climate-Related Risks and Opportunities

At the management level, the Company has established the following climate management structure:

- Sustainable Development Committee Task Force: Department heads compile GHG emissions data across the three sites, track energy-saving and carbon reduction progress, and prepare Committee meeting materials;
- Site EHS Managers: Responsible for site-level climate risk identification (such as flood risk assessment for facilities and extreme heat response plans) and day-to-day energy consumption control;
- R&D Department: Responsible for incorporating energy efficiency targets at the new product design stage and assessing the feasibility of product carbon footprint calculations;
- Procurement Department: Responsible for supplier ESG assessment and monitoring the physical climate risk exposure of the key raw material supply chain.

Climate performance is not yet formally linked to senior management remuneration; however, GHG inventory completion and key energy-saving targets are included as annual evaluation items for the Sustainability Committee. The Company will assess establishing a remuneration linkage mechanism in the future.

B. Strategy

S-1 Climate-Related Risks and Opportunities Identified by the Organization, by Time Horizon

The Company has comprehensively identified 9 climate-related risks by risk category (transition risk / physical risk), sub-category, and time horizon, as follows:

Category	Sub-category	Time Horizon	Risk Description
Transition Risk	Policy and Regulatory Risk	Medium-to-long term (3-10 years)	Tightening of climate-related regulations (e.g., carbon pricing, emissions trading, disclosure requirements), increasing compliance costs and operating constraints
Transition Risk	Market Risk	Medium-to-long term (3-10 years)	Shifting market preferences and rising demand for low-carbon products, reducing product or service competitiveness

Category	Sub-category	Time Horizon	Risk Description
Transition Risk	Technology Risk	Medium-to-long term (3-10 years)	Rapid development of low-carbon technologies or obsolescence of existing technologies, leading to asset impairment or higher transition costs
Transition Risk	Reputational Risk	Short-to-medium term (1-5 years)	Increased stakeholder attention to climate issues; inadequate management could damage corporate reputation
Transition Risk	Financing Risk	Medium-to-long term (3-10 years)	Tightening lending conditions from financial institutions for high-emission industries, raising financing costs or limiting access to capital
Physical Risk	Acute Risk (Event-driven)	Short-to-medium term (1-5 years)	Increasing intensity and frequency of extreme weather events, causing operational disruption or asset damage
Physical Risk	Chronic Risk (Long-term)	Medium-to-long term (3-10 years)	Long-term climate changes (e.g., rising temperatures, sea level rise, changing precipitation patterns) affecting the operating environment
Physical Risk	Supply Chain Risk	Short-to-medium term (1-5 years)	Suppliers or key nodes affected by extreme weather or policy, disrupting the supply chain
Physical Risk	Resource Risk	Medium-to-long term (3-10 years)	Water, energy, or raw material supply affected by climate factors, raising costs or destabilizing supply

Climate-Related Opportunities:

- Develop low-carbon products and high-efficiency power supplies to capture green-market orders in high-growth segments such as AI server power and EV charging, meeting customer decarbonization requirements.

- Adopt energy-efficient equipment and evaluate renewable energy sources (rooftop solar, green power procurement) to improve energy efficiency and offset the cost and emissions impact of business growth.
- Strengthen GHG management performance to improve ESG ratings, supporting better financing conditions and reinforcing qualification within international customers' supply chains.

S-2 Impact of Climate-Related Risks and Opportunities on the Organization's Business, Strategy, and Financial Planning

The Company's "Climate Change Response Strategy Roadmap" addresses the nine identified climate risks' impact on business, strategy, and financial planning across three phases — short term (2025-2030), medium term (2031-2040), and long term (2041-2050+) — progressing from compliance to optimization to transformation. Climate-related capital expenditure (e.g., energy-saving equipment, ISO 50001 implementation) is evaluated through the existing annual capital budgeting process and phased per the roadmap.

S-3 Scenario Analysis:

Given the Company's size (paid-in capital below NT\$1 billion) and current regulatory timeline, scenario analysis is not yet mandatory and none was conducted this year. The Company will monitor the regulatory disclosure timeline and its own scale, and evaluate introducing scenario analysis (e.g., the IPCC AR6 framework) once thresholds are met or risk materiality increases.

C. Risk Management

R-1 Process for Identifying and Assessing Climate-Related Risks:

Climate risk identification is conducted at least annually by the President's Office / ESG contact point, inventorying risks by category (transition/physical) and sub-category, assessed by "likelihood × financial impact" (Low/Medium/High) into the risk matrix below. As the Company has no dedicated risk committee, identification and assessment are performed directly by management.

R-2 Process for Managing Climate-Related Risks:

Based on the risk matrix assessment, the Company has developed response strategies for each of the 9 climate-related risks, prioritizing the "High" and "Very High" quadrants (policy and regulatory risk, technology risk, supply chain risk, and acute risk):

Risk Sub-category	Potential Impact / Example	Potential Response Strategy
Policy and Regulatory Risk	Carbon fees, emissions caps, mandatory climate disclosure, raising operating costs	Monitor policy trends, strengthen regulatory compliance, participate in public policy dialogue, introduce a carbon management mechanism

Risk Sub-category	Potential Impact / Example	Potential Response Strategy
Market Risk	Customer preference for low-carbon products, shifting market demand, intensifying competition from low-carbon alternatives	Market trend analysis, low-carbon product development, product mix diversification, strengthened customer relationships
Technology Risk	Rising equipment replacement costs, increased R&D spending, competitiveness decline from technology lag	Track low-carbon technology developments, accelerate technological innovation, drive digital and green transformation, strategic partnerships
Reputational Risk	Negative publicity, brand damage, customer attrition, declining investor trust	Strengthen ESG disclosure and communication, fulfill sustainability commitments, establish a crisis response mechanism
Financing Risk	Rising interest rates, reduced credit lines, difficulty accessing capital	Strengthen financial resilience, improve credit ratings, adopt green finance instruments, optimize capital structure
Acute Risk (Event-driven)	Typhoons, floods, heavy rainfall, drought, heat waves causing facility damage, production stoppages, or supply chain disruption	Strengthen Business Continuity Plan (BCP), improve facility disaster resilience, strengthen insurance transfer, establish early-warning and response mechanisms
Chronic Risk (Long-term)	Rising average temperatures, sea level rise, water scarcity, affecting production costs or asset value	Assess long-term climate scenarios, adjust facility siting, improve water use efficiency, introduce climate-resilient design
Supply Chain Risk	Delayed raw material supply, transport disruption, supplier shutdowns, affecting delivery times and production	Supply chain risk assessment, supplier diversification, establish alternative sourcing, strengthen inventory and flexibility
Resource Risk	Water scarcity, energy price volatility, constrained raw material supply	Improve resource use efficiency, adopt renewable energy, advance the circular economy, establish alternative sources of supply

The Company has not planned to introduce an internal carbon pricing mechanism and does not currently use an internal carbon fee / shadow price as an investment decision tool; feasibility will be assessed based on regulatory developments (e.g., Taiwan's carbon fee mechanism) and financial planning needs.

R-3 Integration of Climate Risk Identification, Assessment, and Management into Overall Risk Management:

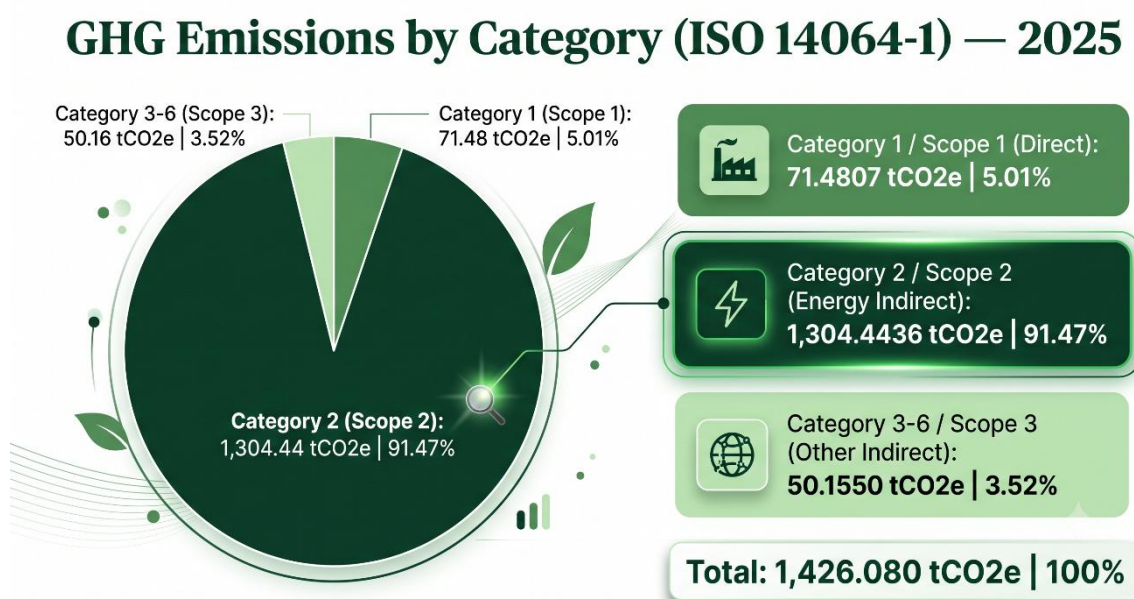
As the Company has not yet established a dedicated climate risk committee, the current integration mechanism links climate risk to the Company's existing management processes as follows:

- Climate-related risk information is compiled by the President's Office and incorporated into overall operating risk discussions, reported to the Board during the annual business plan and budget review.
- Internal audit linkage: Climate-related topics involving internal control operations (such as energy management) may be included in the scope of the internal audit's annual plan.
- Capital allocation linkage: Climate-related capital expenditure is evaluated through the existing capital expenditure approval process and budgeted in phases in accordance with the Climate Change Response Strategy Roadmap.

D. Metrics and Targets

M-1 2025 Greenhouse Gas Emissions:

The Company's 2025 greenhouse gas inventory was conducted in accordance with the ISO 14064-1:2018 standard; the category breakdown and emissions are as follows:

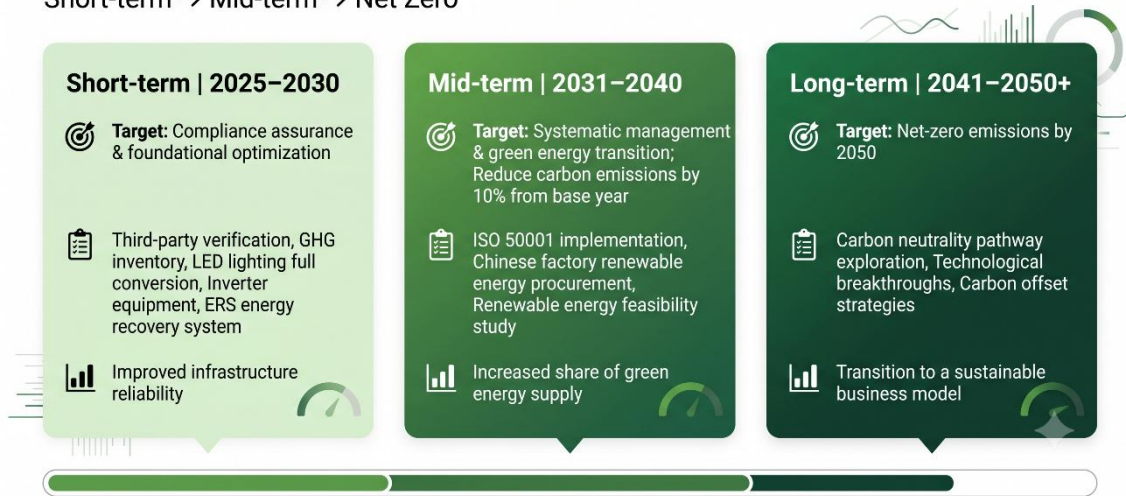


M-2 Climate Change Response Strategy Roadmap and Carbon Reduction Targets:

The Company's "Climate Change Response Strategy Roadmap" outlines a three-part progression from compliance to optimization to transformation, targeting a 10% carbon reduction by 2031 as a milestone toward carbon neutrality by 2050:

AtechOEM Inc. Climate Action Roadmap 2025–2050

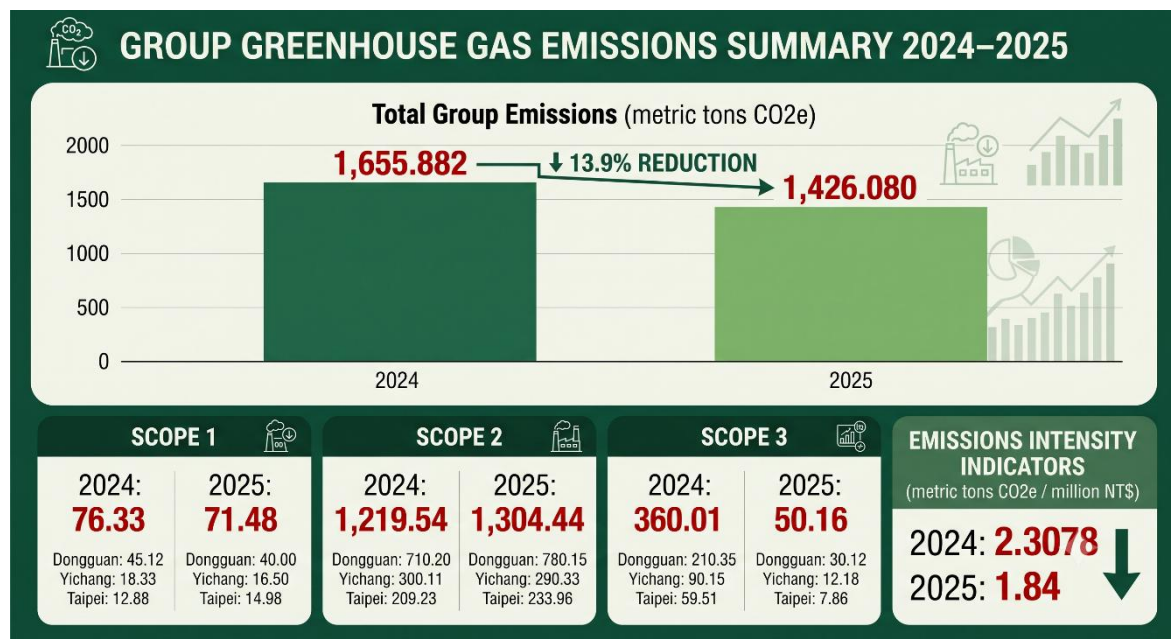
Short-term → Mid-term → Net Zero



3.2 Greenhouse Gas and Energy Management

In response to global climate change, the Group follows the ISO 14064-1:2018 GHG inventory standard across its operating sites — Taipei, Dongguan, and Yichang — and is committed to reducing Scope 1+2 emissions by 5% annually, with a cumulative 10% reduction by 2030. This inventory establishes a quantitative data baseline for concrete low-carbon transition strategies and progressive reduction of operational carbon intensity.

The Group's total 2025 GHG emissions declined to 1,426.080 metric tons CO₂e from 1,655.882 metric tons CO₂e in 2024, a reduction of 13.88%; emissions intensity fell from 2.3078 to 1.84 metric tons CO₂e per NT\$ million in revenue, reflecting strong progress in its green operational transformation.



GRI 3-3 Management Approach Summary

Item	Disclosure Content
3-3(a)	Climate change and energy price volatility pose potential impacts on process energy consumption, operating costs, and supply chain stability; inadequate management could affect product cost competitiveness and increase regulatory compliance risk.
3-3(b)	The Company follows the ISO 14064-1:2018 GHG inventory standard, committing to reduce Scope 1 and Scope 2 emissions by 5% annually, with a cumulative 10% reduction by 2030, while reviewing and improving energy efficiency each year.
3-3(c)	Implementing process energy-saving programs alongside a self-management rating mechanism at each site (3.2.1); completed GHG inventories for Taiwan HQ, Dongguan, and Yichang and established emissions baselines by scope (3.2.2); assessing the feasibility of adopting renewable energy (rooftop solar or purchased green power).
3-3(d)	In 2025, the Group's total GHG emissions declined 13.88% versus 2024 (from 1,655.882 to 1,426.080 metric tons CO ₂ e), and emissions intensity declined 20.27% (from 2.3078 to 1.84 tons CO ₂ e per NT\$ million revenue), meeting the annual reduction target.
3-3(e)	Short term (1 year): Annual power usage intensity down 6% versus base year (2024). Medium term (3 years): Reduce Scope 1 and Scope 2 emissions by 5% annually. Long term (through 2030): Cumulative 10% emissions reduction, with a feasibility assessment for renewable energy adoption completed.
3-3(f)	The General Affairs/Facilities Department is responsible for energy use management and implementation of energy-saving programs; the ESG Promotion Committee is responsible for the GHG inventory and performance tracking; the Sustainable Development Committee reports execution outcomes to the Board on a regular basis, with the Board serving as the final oversight body.

★ 3.3 Energy Management (Material Topic)

Electricity (for process and office use) is AtechOEM's largest energy source. The Company implements multiple electricity-saving programs combined with a self-management rating mechanism at each site, building day-to-day energy-saving habits to create greater output value from less energy consumption.

Material Topic	Energy and Carbon Emissions Management GRI 302, GRI 305
Management Approach	The Company follows the ISO 14064-1 GHG inventory standard. The Sustainable Development Promotion Committee coordinates the highest-level energy and carbon

	management strategy, incorporating mid- to long-term targets into the annual business plan; facilities and site management departments at each location implement front-line energy monitoring, efficiency improvement, and emission reduction measures.
Impact	Positive Impact: Improving energy efficiency lowers production costs and meets international customers' carbon neutrality requirements (e.g., Apple and Tier 1 EMS supply chain decarbonization requirements), helping maintain and expand orders. Negative Impact: Uncontrolled energy consumption and carbon emissions may result in carbon fees, customer pressure to disclose carbon information, profitability impact from energy cost volatility, or a decline in ESG ratings affecting financing conditions.
Targets	● Annual power usage intensity (kWh/NT\$ million revenue) down 6% versus base year (2024) ● Scope 1+2 GHG emissions intensity (tCO₂e/NT\$ million revenue) down 1% versus base year ● Complete the ISO 14064-1 GHG inventory for the Taiwan site and obtain third-party verification ● Assess the feasibility of adopting renewable energy (rooftop solar installation or purchased green power)
Management Mechanism	● Inventory system: Follows the ISO 14064-1 GHG inventory standard to build a scientific data foundation. ● Energy-saving measures: The Facilities Department submits an annual energy-saving improvement plan each year, including equipment replacement (high-efficiency air conditioning, LED lighting), process optimization, and air compressor system improvements. ● Energy monitoring: Each site has established a monthly energy consumption tracking mechanism, with abnormal usage reported immediately to the facilities manager for action. ● Renewable energy: Assessing the feasibility of installing rooftop solar or purchasing green power. ● Governance structure: The Sustainable Environment Task Force continuously reviews energy and carbon emissions performance and reports to management.

Emissions Structure and Decarbonization Pathway Analysis

Purchased electricity (Category 2) remains the primary emissions source, accounting for 91.47% of the Group's 2025 total. Category 2 emissions rose slightly versus 2024 (1,219.5423 to 1,304.4436 metric tons), driven mainly by capacity expansion at Yichang (485.8962 to 586.6047 metric tons), while Dongguan and Taipei both declined.

Energy-Saving and Remediation Measures

AtechOEM Inc. continues implementing energy-saving improvements: site lighting has been fully replaced with high-efficiency LED fixtures, with motion-sensor controls introduced in warehouses, corridors, and low-traffic areas. Air compression equipment is being progressively upgraded to high-efficiency variable-frequency compressors that automatically adjust load to actual demand.

The Company plans to introduce a burn-in test Energy Recovery System (ERS) to recycle and reuse electrical energy generated during burn-in testing, reducing overall power demand. Optimizing the ventilation system and air-conditioning circulation water quality is also improving cooling efficiency.

The Company is assessing a smart meter monitoring system to collect real-time energy data, monitor abnormal usage, and track improvements, while energy-saving awareness campaigns encourage employees to conserve electricity. The Company will continue advancing energy-saving projects to improve efficiency and reduce its environmental impact.

Greenhouse Gas Emissions Management

In 2025, the Company's total GHG emissions were 1,426.080 metric tons CO₂e, down 229.802 metric tons (13.88%) from 1,655.882 metric tons CO₂e in 2024, meeting the annual target. The decline was driven mainly by energy-saving measures and a substantial decrease in Category 3 (other indirect emissions).

Emissions intensity per NT\$ million revenue declined from 2.3078 metric tons CO₂e in 2024 to 1.84 in 2025, a reduction of 20.27%, showing that energy-saving measures have effectively offset the impact of business scale on emissions.

The Company continues advancing energy management and GHG reduction measures — high-efficiency equipment replacement, energy monitoring deployment, energy recovery technology, and employee awareness initiatives. This year's decline in both total emissions and intensity confirms these measures are taking effect.

Going forward, the Company will continue its low-carbon transition strategy, regularly reviewing targets and outcomes and strengthening climate risk management to enhance operational resilience toward its long-term GHG reduction goals.

Resource Circularity and Environmental Protection

Rational raw material use and proper waste management are core topics in AtechOEM's environmental sustainability approach. As a communications network industry manufacturer, the Company relies on a diverse range of raw materials at its Taipei, Dongguan, and Yichang sites, and their efficiency and sourcing directly affect environmental impact and resource consumption.

The Company has designated "raw materials use" as a material topic, reducing dependence on virgin materials through a management policy that tracks usage volumes, sourcing structure, and the feasibility of recycled material sources. It upholds resource circularity through waste classification, reduction, recycling, and lawful disposal, monitoring waste volumes and destinations to prevent pollution risks.

Going forward, AtechOEM will continue refining raw materials efficiency and waste management, advancing resource circularity, and working with supply chain partners toward a low-carbon, sustainable business model.

★ 3.4 Raw Materials Use (Material Topic) — GRI 301, 3-3, 306

Boundary of this Material Topic: Dongguan Factory, Guangdong (power supplies), Yichang Factory, Hubei (communications components), and upstream suppliers.

Reference Framework: Communications Network Industry (Schedule 1-11; as the Company's paid-in capital is below NT\$2 billion, it is not subject to mandatory application, and this schedule is used

for voluntary reference only) — Critical materials risk management, product life cycle management.

Topic Overview (GRI 3-3)

As an OEM/ODM manufacturer of magnetic components and power supplies, AtechOEM's manufacturing relies heavily on raw materials such as enameled copper wire, ferrite cores and other metal magnetic materials, PCB substrates, and engineering plastics. Their stable supply, quality compliance, and environmental legality directly affect the Company's ability to ship to global markets and its brand reputation.

Risk Management Related to Critical Materials

The supply stability, price volatility, and sourcing compliance of critical raw materials — PCBs, passive components, connectors, and metal materials — may affect operating and financial performance. The Company manages these risks through:

- Supplier diversification: Maintaining at least two qualified suppliers for critical materials to avoid the risk of single-source supply disruption.
- Inventory management: Dynamically adjusting safety stock levels according to market supply and demand conditions, to reduce the impact of material shortages and sharp price fluctuations.
- Price monitoring: Regularly tracking raw material market prices, adjusting procurement strategy and cost structure as needed, and negotiating with customers to reasonably reflect costs in pricing.
- Compliance management: Requiring suppliers to comply with international standards such as Conflict Minerals and hazardous substance restrictions (RoHS, REACH), and conducting regular supplier audits.

GRI Disclosure Item Summary for Raw Materials

Item	Disclosure Content
3-3(a) Managing Material Impacts	AtechOEM's core business is OEM/ODM manufacturing of magnetic components and power supplies, with key raw materials including copper, magnetic materials, electronic components, PCBs, engineering plastics, and metal structural parts. Raw materials use involves natural resource consumption, supply chain stability, product environmental safety, and regulatory compliance; inadequate management could result in resource waste, environmental pollution, product non-compliance with international regulations, and supply chain disruption. Accordingly, the Company reduces the environmental impact of products across their life cycle and strengthens supply chain resilience through green procurement, supplier management, and eco-design.
3-3(b)	The Company follows a green product policy and supplier management system, committing that 100% of primary raw materials comply with international environmental

Item	Disclosure Content
Management Approach and Commitments	regulations such as RoHS, REACH, SVHC, and halogen-free requirements, while continuing to advance eco-design, green procurement, and effective resource use to reduce the environmental impact of products across their life cycle, keeping pace with international regulatory developments and continuously improving sustainable materials management capability.
3-3(c) Actions Taken	The Company has established a supplier qualification review and annual evaluation system, requiring suppliers to provide up-to-date environmental substance compliance declarations and test reports; introduced eco-design principles into product development, promoting "simplification," "efficiency," and "modularity" in design; prioritizes recyclable or renewable materials for packaging; and has established a diversified procurement strategy, safety stock, and supply risk monitoring mechanism for critical raw materials, to strengthen supply chain resilience and reduce operating risk.
3-3(d) Effectiveness Evaluation	The Company regularly tracks indicators such as raw material regulatory compliance rate, supplier audit results, supplier delivery quality, critical material supply stability, and green product compliance rate, with the procurement, quality assurance, and R&D units regularly reviewing improvement measures. In 2025, the compliance rate for primary raw material environmental regulations remained at 100%, with no product recalls or material customer complaints arising from raw material hazardous substance non-compliance, demonstrating the effectiveness of management measures.
3-3(e) Targets and Results	Short-term target (1 year): Maintain a 100% compliance rate for primary raw material environmental regulations and complete the annual supplier environmental compliance audit. Medium-term target (3 years): Increase the proportion of green materials and recyclable packaging used, and continue to advance product lightweighting and material reduction design. Long-term target (5+ years): Establish a low-carbon supply chain collaboration mechanism, progressively increase the proportion of sustainable materials used, reduce the environmental impact of products across their life cycle, and improve supply chain resilience and resource use efficiency.
3-3(f) Accountability	This material topic is managed by the Procurement Department (raw material procurement and supplier management), R&D Department (eco-design and material substitution assessment), Quality Assurance Department (hazardous substance management and regulatory compliance verification), and the ESG Promotion Committee (performance tracking and sustainability strategy promotion), with regular reporting to the President and the Board on implementation status and continuous review of management measures and target achievement.

Raw Materials Used by Weight (GRI 301-1)

Based on procurement and inventory receiving records and the bill of materials (BOM) at each site, the Company discloses its 2025 raw material consumption on a weight basis. The reporting boundary covers the Dongguan factory, Guangdong and the Yichang factory, Hubei.

Total product and packaging materials used amounted to 546 metric tons: 420 metric tons (76.8%) non-renewable (mainly enameled copper wire, ferrite cores, PCB substrates, and engineering plastics) and 127 metric tons (23.2%) renewable, primarily FSC-certified recycled pulp in outer cartons and paper cushioning.

The Company will continue tracking the proportion of renewable materials used and progressively increase this share through packaging optimization and eco-design, reducing reliance on virgin resources.

Recycled Input Materials Used (GRI 301-2)

The Company is transitioning packaging materials toward renewable content: since 2025, outer packaging uses FSC-certified recycled pulp corrugated cartons, and the Company is assessing replacing EPE foam cushioning with molded pulp. Introducing recycled content in engineering plastics requires compatibility verification for material strength, flame-retardancy, and electrical safety, and remains under evaluation with product safety as the guiding priority.

Eco-Design and Green R&D

AtechOEM embeds sustainability thinking into its R&D process, advancing eco-design along three core paths:

- ***Simplification:*** Continuously optimizing product structural design to reduce the number of parts and packaging layers. Standardizing modules reduces extra component inventory caused by multiple product variants and reduces waste generation.
- ***Efficiency:*** Optimizing power conversion circuit design to improve power conversion efficiency, directly reducing customers' energy consumption during use and correspondingly reducing the amount of copper wire and magnetic core needed per unit of output.
- ***Modularity:*** Advancing a platform-based design architecture to increase the cross-model commonality of power modules, effectively reducing the consumption of auxiliary materials (such as solder and flux) and packaging variety required for production line changeovers, while also shortening tooling development cycles and reducing trial-production waste.

3.5 Hazardous Substance Control and Regulatory Compliance (RoHS / REACH)

Supplier Compliance Requirements

The Company requires all direct material suppliers to provide:

- Safety Data Sheets (SDS / MSDS)
- Hazardous substance control compliance declarations (REACH & RoHS compliance statements)

- Third-party test reports where necessary (SGS or an equivalent body)

In 2025, 90% of direct material suppliers passed the Company's initial environmental compliance review; suppliers that did not pass are required to improve within a set period through a guidance process, and those that fail to meet the standard within the deadline have their procurement eligibility suspended.

Waste Management (GRI 306-3)

AtechOEM classifies waste from manufacturing and operations into "industrial waste" and "general waste," fully complying with the Waste Disposal Act and local regulations at each site, with a systematic compliance reporting mechanism and government-certified contractors for collection and disposal. No material leakage incidents occurred at any site in 2025.

Dongguan Factory Reported Waste	Approx. 162 metric tons
Yichang Factory Reported Waste	Approx. 11.02 metric tons
Hazardous Waste Treatment Method	Incineration or other recycling operations by qualified contractors

3.6 Local Procurement Strategy — GRI 204-1

The Company implements a tiered procurement strategy tailored to each site's characteristics to strengthen supply chain resilience and reduce logistics carbon footprint. For ferrite cores and enameled copper wire, whose supply is highly concentrated, the Company maintains dual sources, safety stocks, and geographic diversification assessments.

Critical Material	Process	Risk Level	Primary Risk Type	Conflict Mineral	Supply Concentration	Risk Mitigation Measures
Ferrite Core	Transformers / Inductors	High	Concentrated supply; mining environmental impact	No	Mainland China (Jiangxi, Hunan) accounts for >80% of global output	Qualification of multiple suppliers; long-term agreements with suppliers near the Yichang site; developing alternative sources such as Japan's TDK / Taiwan's Chilisin
Enameled Copper Wire	Winding process	High	Raw material price volatility; supply chain human rights (mining regions)	No	Copper sourced mainly from Congo, Chile, Peru	3-month safety stock established; copper price tracking with timely price-locking; suppliers required to submit CMRT
Tin-Silver-Copper Lead-Free Solder Paste	SMT process	Medium	Tin conflict minerals; supplier concentration	No	Tin sourced mainly from mainland China, Indonesia, Myanmar	Suppliers required to submit CMRT forms; priority given to RMI-recognized smelters; assessing backup suppliers
Plastics (Coil Bobbins, Housings)	Insulation bobbins / housings	Low	Petrochemical feedstock carbon footprint; RoHS / halogen regulations	No	Dispersed, low concentration	Priority given to flame-retardant and halogen-free plastics; compliance list established
Mn-Zn Ferrite Powder	Core sintering	Medium	Raw material volatility; concentrated sourcing region (China)	No	Sourced mainly from Jiangxi Province, mainland China	IQC quality control standards established for incoming powder; maintaining 2+ qualified suppliers
Electrolytic Capacitors	Power supplies	Medium	Critical material shortage	No	Japan, Taiwan, mainland China	Maintaining 6+ weeks of safety stock; A/B grade dual-sourcing strategy; tracking capacity supply and demand

Power Supplies Lifecycle (Dongguan)

Power supplies are active electronic products; recycling involves (a) repair and reuse of customer returns (RMA), (b) metal recovery (copper, tin, iron) from end-of-life products, and (c) lawful disposal of process waste (solder paste, PCBs). The Dongguan factory's RMA process handles returns by repair-and-reship, component reuse, or disassembly and recycling by qualified contractors, ensuring WEEE disposal complies with mainland China's e-waste regulations.

Communications Components Lifecycle (Yichang)

Communications components are passive components; process waste consists mainly of defective ferrite cores (sintering or dimensional defects) and waste copper wire. Defective ferrite's simple composition (MnZn or NiZn) allows recycling into powder for reuse, making it a high-value recycling item; waste copper wire is recycled by copper recovery contractors and sold, delivering both environmental and cost benefits.

3.7 Water Resource Management — GRI 303

Management Approach

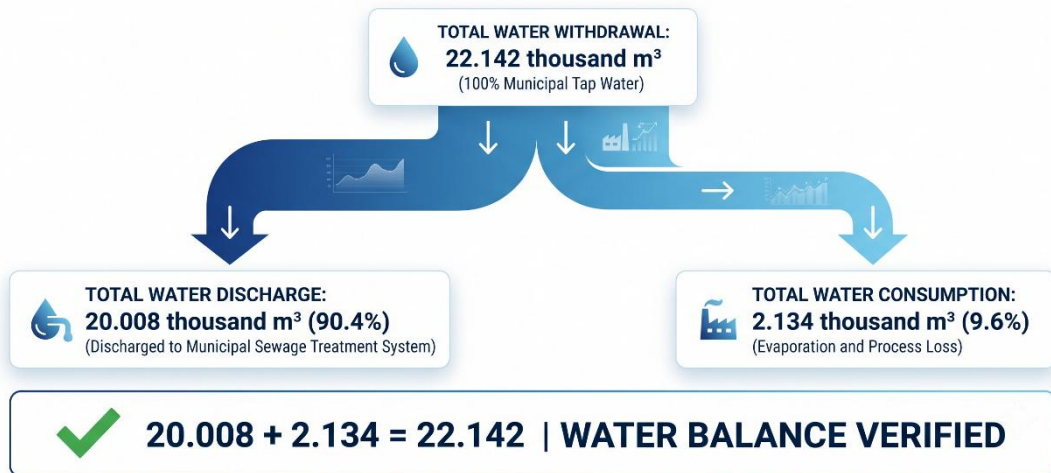
AtechOEM recognizes water as an important natural capital resource with a critical influence on the stable operation of its manufacturing processes. The Company has established a water resource management system in accordance with the GRI 303 "Water and Effluents" standard, regularly monitoring water withdrawal sources, discharge destinations, and consumption, and continuously assessing water use efficiency and opportunities for improvement.

Water Balance Performance (2025)

- ***Total Water Withdrawal:*** 22.142 thousand cubic meters (100% municipal freshwater)
- ***Total Water Discharge:*** 20.008 thousand cubic meters (discharged to municipal wastewater treatment systems)
- ***Total Water Consumption:*** 2.134 thousand cubic meters (evaporation and process retention losses)

Water Balance Performance 2025

100% Municipal Freshwater Source



The sum of discharge and consumption equals total withdrawal ($20.008 + 2.134 = 22.142$), consistent with the water balance principle, confirming the completeness and traceability of the data.

Future Targets

The Company will continue to advance process water-saving measures and assess the introduction of a water recycling system, to progressively reduce water consumption intensity per unit of output, in response to the potential risk of water scarcity under climate change.

IV. Social Responsibility

Bringing People Together: Employee Relations and Wellbeing — GRI 2-7, 2-8, 405-1, 406-1

Talent drives AtechOEM's sustainable development. Across its three sites — Taipei, Dongguan, and Yichang — the Company is committed to a safe, fair, and inclusive workplace, valuing the rights of every employee and non-employee worker, and setting reasonable notice periods for operational changes to ensure transparent labor-management communication.

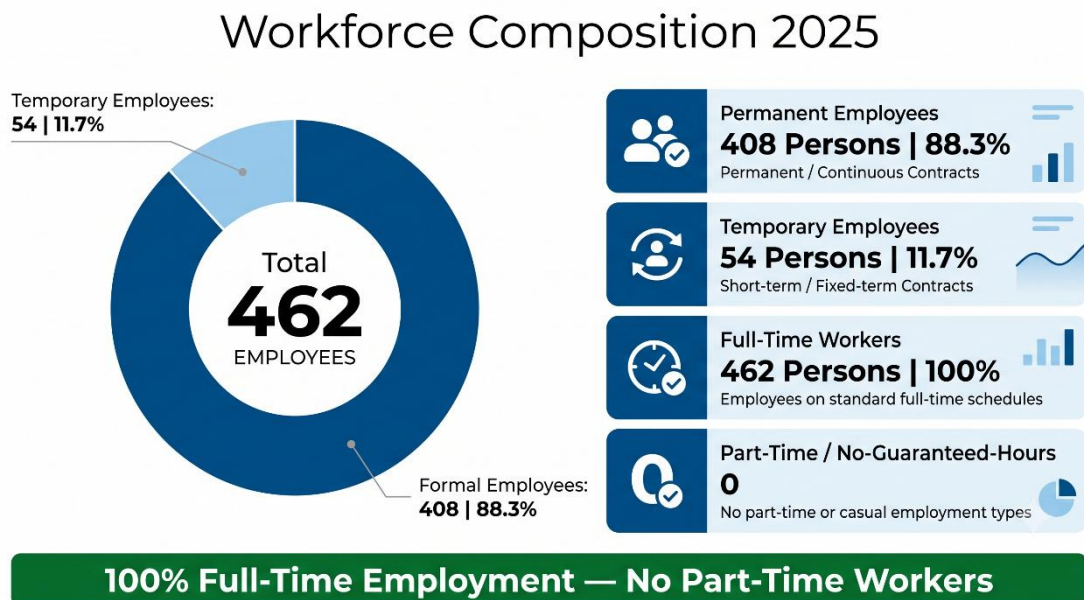
On diversity and inclusion, the Company continues strengthening gender, age, and rank diversity across its governance bodies and workforce, with a zero-tolerance anti-discrimination mechanism that investigates and addresses complaints promptly, safeguarding workplace dignity and psychological safety.

Looking ahead, AtechOEM will continue refining its HR systems and deepening employee relations through wellbeing measures and communication channels that build team cohesion, working with all employees toward shared prosperity.

4.1 Workforce Composition and Talent Employment (GRI 2-7, 2-8)

Talent is the core asset driving AtechOEM's innovation and growth. The Company upholds a diverse, inclusive employment philosophy, providing a fair, safe, and competitive working environment to attract and retain talent at all levels.

Year-End Workforce Composition (GRI 2-7)



Note: Reference date is December 31, 2025. Scope covers Taiwan headquarters, Dongguan factory (Guangdong), and Yichang factory (Hubei) on a consolidated basis.

Non-Employee Workers (GRI 2-8)

In addition to the employees noted above, the Company engages 10 dispatched workers as on-site security personnel; their employment relationship is with a staffing agency, and they provide on-site security services under the Company's direction and supervision. Apart from security personnel, the Company has no other types of non-employee workers.

Diversity Structure (GRI 405)

The Company is committed to a dignified, safe working environment, implementing diversity in hiring and fairness in compensation and promotion, free from discrimination, harassment, or unequal treatment. The workforce is 28% male and 72% female; the 30–50 age range accounts for 66% of headcount. In compliance with Taiwan and China law, the Group employs 5 persons with disabilities and 15 employees of indigenous background.

Anti-Discrimination and Equal Employment (GRI 406-1)

The Company's Work Rules and Sexual Harassment Prevention and Handling Regulations expressly prohibit discrimination, with multiple complaint channels — a dedicated reporting mailbox, direct supervisors, HR, the Audit Office, legal counsel, and ethic@atechoem.com. No discrimination incidents occurred in 2025.

Workforce Turnover

The Company recruited 53 new employees in 2025 (13 male, 40 female), primarily aged 30–50. 12 employees departed (including 3 retirements; 8 male, 4 female). Unit managers conduct exit interviews to understand departure reasons, informing future HR management improvements.

Severance Notice Period

In the event of a major operational change — such as organizational restructuring, workforce adjustment, force majeure, or a determination that an employee is unsuitable for the role — the Company will provide advance notice in accordance with the notice periods stipulated under the Labor Standards Act and pay severance as required by law:

- Employed 3 months to under 1 year: 10 days' notice
- Employed 1 year to under 3 years: 20 days' notice
- Employed 3 years or more: 30 days' notice

4.2 Employee Communication Mechanisms (GRI 2-30)

Of the Company's three sites, only Yichang has a labor union, with a collective bargaining agreement covering all employees there; Taipei and Dongguan have no labor union or collective agreement. For those two sites, the Company holds Labor-Management Meetings as required by law, providing an alternative communication mechanism to negotiate working conditions, benefits, and other labor-related issues.

Diverse Communication Channels

- **Regular One-on-One Meetings:** The Company requires department heads to hold individual conversations with employees each year to understand their work status and career expectations.
- **Advance Notice Mechanism for Material Matters:** For any organizational restructuring, policy change, or other material matter affecting employee rights, the Company notifies affected employees at least one month before implementation.
- **Diverse Complaint Channels:** Dedicated anonymous reporting mailboxes, HR department channels, and the Audit Office.
- **Employee Welfare Committee:** Composed of employee-elected representatives, meeting regularly to discuss and decide on employee welfare measures and activities.
- **Labor-Management Meetings and Employee Assemblies:** Held quarterly with representatives from both labor and management to negotiate working conditions and benefits. Four Labor-Management Meetings were held in 2025.

As of end-2025, these communication mechanisms operated smoothly, with quarterly Labor-Management Meetings held on schedule. The Company experienced no labor disputes or operational disruption, confirming the effectiveness of its employee communication system.

4.3 Compensation, Benefits, and Performance Development — GRI 2-19, 2-20, 2-21

In accordance with Article 4-2 of the *Regulations Governing the Preparation and Filing of Sustainability Reports by TPEX-Listed Companies*, the Company discloses the following information on the salaries of full-time non-supervisory employees:

Item	FY2024	FY2025	Year-over-Year Change
Full-time non-supervisory employee salary — Median (NT\$ thousand/person)	680	731	+7.50%
Full-time non-supervisory employee salary — Average (NT\$ thousand/person)	788	778	-1.27%

The median salary of full-time non-supervisory employees in FY2025 was NT\$731 thousand, up 7.50% from NT\$680 thousand in FY2024, reflecting the Company's continued efforts to improve the overall compensation level of frontline employees. The average salary was NT\$778 thousand, down 1.27% from NT\$788 thousand in FY2024, primarily attributable to changes in workforce structure and the proportion of newly hired employees.

In terms of gender composition, the male-to-female salary ratio for full-time non-supervisory employees in FY2025 was 1.34:1. The Company's compensation system is designed without differentiation by gender, ensuring that employees performing the same role with equivalent performance receive equal pay.

The Company will continue to review the reasonableness and competitiveness of its compensation system and disclose relevant information in accordance with applicable regulations. Detailed data is available on the Market Observation Post System (MOPS) under the "Non-Supervisory Full-Time Employee Salary Information" section at: <https://mopsov.twse.com.tw/mops/web/t100sb15>

Industry Compensation Benchmark

In FY2025, AtechOEM's average employee compensation was NT\$921 thousand per person, compared to the Communications and Networking industry average of NT\$985 thousand, representing 93.5% of the industry benchmark. Total average employee benefits expenses were NT\$1,083 thousand per person, versus an industry average of NT\$1,164 thousand. The Company will continue to monitor industry compensation trends and strengthen its total compensation competitiveness to attract and retain talent.

Benefits Program

- Labor insurance, National Health Insurance, labor pension (New Labor Pension Scheme)
- Group employee insurance, dependent medical insurance subsidies
- Holiday bonuses, performance bonuses
- Employee club subsidies, travel subsidies (additional subsidy for employees with 2+ years of service)
- Education and training subsidies, online learning platform
- Employee care and condolence payments (celebratory/condolence payments for illness or bereavement, emergency relief fund)

Full-Time Non-Supervisory Employee Salary Disclosure (GRI 202-1)

In accordance with Article 4-2 of the Regulations Governing the Preparation and Filing of Sustainability Reports by TPEX-Listed Companies, the Company discloses the following information on full-time non-supervisory employee salaries:

The median salary of full-time non-supervisory employees in 2025 was NT\$731 thousand, up 7.50% from NT\$680 thousand in 2024, reflecting improved entry-level compensation; the average was NT\$778 thousand, down 1.27% from NT\$788 thousand in 2024, mainly due to workforce structure changes.

The 2025 male-to-female ratio of full-time non-supervisory employees was 1.34:1; the compensation system does not differ by gender, ensuring consistent pay for the same role and performance level.

Detailed data is available on the Market Observation Post System, under "Full-Time Non-Supervisory Employee Salary Information."

Performance Evaluation and Career Development

The Company has established a systematic performance management mechanism, based on objectivity and fairness, that effectively links individual performance with organizational goals:

- **Annual performance review:** All employees undergo an annual performance review, with differentiated bonuses awarded based on results, which also serve as the basis for promotion and disciplinary decisions.
- **Tiered accountability mechanism:** The Company implements a tiered accountability system with designated deputies at each level and clearly defined approval authority, providing employees with clear boundaries of responsibility.

4.4 Talent Development

AtechOEM regards talent as the core foundation of its sustainable competitiveness. Since its founding, the Company has been committed to developing R&D talent through a comprehensive education and training system that helps employees refine their professional skills.

In 2025, the Company offered a total of 18 training sessions, providing 3,133 participant-sessions of training and accumulating 1,878.10 person-hours of training. Of the employees trained in 2025, 131 were male and 331 female; the average training hours per male employee were 2.07 hours and per female employee 4.85 hours, giving a weighted average of 4.07 training hours per employee company-wide.

By job level, 2025 average training hours were: senior management 1.04, middle management 8.54, junior management 1.61, and general staff 4.10 — all lower than 2024. The Company will review training needs and resource allocation for each level to keep training investment aligned with organizational development goals.

Under its internal Training Management Regulations, the Company has established a systematic education and training framework covering internal and external training, executing an annual plan based on each unit's business needs and employees' career development.

★4.5 Occupational Safety and Health (Material Topic) — GRI 403

2025 Occupational Injury and Illness Statistics by Site (GRI 403-9, 403-10)



Reporting period: January 1, 2025 to December 31, 2025; scope: Taiwan headquarters, Dongguan factory (Guangdong), and Yichang factory (Hubei) (consolidated basis). Injury Frequency Rate (FR) = (number of disabling injuries ÷ total hours worked) × 1,000,000; Severity Rate (SR) = (lost days from disabling injuries ÷ total hours worked) × 1,000,000.

At Taiwan HQ, AtechOEM has appointed Class B Occupational Safety and Health Officers under the Occupational Safety and Health Act to oversee safety and health policy; the mainland China sites (Dongguan and Yichang) comply with local work-safety regulations and hold Grade III Safety Standardization certification, plus ISO 14001 and ISO 9001 certification, maintaining consistent cross-border safety standards. No work-related injuries or occupational illness cases occurred across the Group in 2025, with FR and SR both at 0.

Occupational Safety and Health Disclosure Items

Items	Disclosure Content
GRI 3-3(a)	Manufacturing sites involve occupational health and safety risks such as welding fumes, chemical solvent exposure, production line noise, and repetitive motion; inadequate management could result in employee occupational injury or illness, regulatory penalties, and reputational damage.
GRI 3-3(b)	In accordance with the Occupational Safety and Health Act and mainland China's work-safety regulations, the Company has appointed a Class B Occupational Safety and Health Officer at its Taiwan headquarters, while the mainland China sites have obtained Grade III Safety Standardization certification from the State Administration of Work Safety and hold ISO 14001 and ISO 9001 management system certification.
GRI 3-3(c)	Implementing workplace hazard identification and risk control; conducting occupational safety and health training for workers; advancing workplace health promotion and employee

Items	Disclosure Content
	wellbeing initiatives; and applying a PDCA cycle for comprehensive occupational safety management.
GRI 3-3(d)	No work-related injuries or occupational illness cases occurred across the Group in 2025, with both the Injury Frequency Rate (FR) and Severity Rate (SR) at 0, showing that the occupational safety and health management systems at each site are functioning well.
GRI 3-3(e)	Short term (1 year): Maintain zero occupational injury or illness incidents. Medium term (3 years): Strengthen safety management coverage for contractors and non-employee workers. Long term (5+ years): Continue to obtain and maintain international occupational safety and health management system certification (such as ISO 45001).
GRI 3-3(f)	The Occupational Safety and Health Officer at each site is responsible for day-to-day implementation and oversight; the mainland China sites' Work Safety Committees and the Taiwan headquarters' Labor-Management Meeting are responsible for communication and consultation; the HR department coordinates consistency of occupational safety policy across the Group and reports regularly to management.

Hazard Identification and Risk Control (GRI 403-1, GRI 403-2, GRI 403-3)

As the Group's sites belong to the manufacturing industry, the Company conducts regular annual fire safety equipment inspections and fire evacuation drills, ensuring employees have emergency response capability. Potential workplace hazards include welding fumes, chemical solvent exposure, noise exposure on production lines, and musculoskeletal strain from repetitive motion.

Occupational Safety and Health Management System (GRI 403-1)

The mainland China sites (Dongguan and Yichang) each maintain an independent occupational safety and health management system under local work-safety regulations, with a Work Safety Committee of 8 members (including 6 labor representatives) chaired by the plant manager, meeting quarterly. Both sites also regularly arrange occupational health examinations for employees in hazard-risk positions.

As the Taiwan headquarters' headcount does not reach the threshold under the Occupational Safety and Health Management Regulations requiring a dedicated management unit and committee, the Company has, as required, appointed personnel holding Class B Occupational Safety and Health Officer qualifications.

Worker Communication and Reporting Mechanism (GRI 403-4)

The Occupational Safety and Health Management Task Force maintains an independent reporting mechanism via a dedicated hotline or mailbox (ethic@atechoem.com), letting workers raise safety concerns anonymously. If an immediate hazard arises, workers may stop work and withdraw to safety, reporting to their department head and the Task Force, without adverse treatment.

Employee Health Management (GRI 403-6)

Taiwan HQ implements proactive health promotion: employees with six months or more of service receive a free annual health check-up for early detection and follow-up care. The Company also conducts regular occupational safety and health awareness campaigns.

Workers Covered by the Occupational Safety and Health Management System (GRI 403-8)

The Company's occupational safety and health management covers the following three categories of workers:

1. **Employees:** Persons employed by the Company who perform work and receive wages.
2. **Other Workers Who Are Not Employees:** Includes persons who do not have an employment relationship with the Company but perform work at the workplace under the direction or supervision of the responsible person, such as dispatched workers.
3. **Contractors:** Refers to individuals or entities with no employment or subordinate relationship with the Company, such as providers of equipment repair, catering, cleaning, and security services.

Occupational Health and Safety Training (GRI 403-5)

The Company regularly provides occupational safety and health training as required by law. In 2025, 2,265 participant-sessions were provided (at least 1 hour each), totaling 1,169 training hours, focused on site fire safety, equipment operation safety, chemical management, and fire drills — keeping related incidents at zero.

Workplace Health Promotion and Employee Wellbeing (GRI 403-6)

AtechOEM implements an employee health examination program in accordance with the Regulations for the Protection of Workers' Health. The program is categorized into three types based on employment status and job characteristics: pre-employment health examinations, periodic health examinations, and special health examinations for employees exposed to specific occupational hazards (e.g., welding, chemical substances, and high noise levels).

The Company engages qualified medical institutions to conduct these examinations and retains the records for at least seven years in compliance with regulatory requirements. Examination results are reviewed and classified by physicians specialized in occupational medicine, and appropriate follow-up actions are implemented based on the health management classification (Levels 1 to 4).

4.6 Social Inclusion and Community Engagement

AtechOEM believes that corporate responsibility extends beyond the workplace. Guided by the philosophy of "giving back to society," the Company actively participates in charitable initiatives in collaboration with the AAEON Foundation, channeling both financial contributions and employee volunteerism toward communities in need — from remote corners of Taiwan to underserved regions overseas.

In 2025, AtechOEM engaged employees across five community programs spanning poverty relief, environmental stewardship, and cultural equity.

1919 Cycling Charity Fundraiser (January 2025)

In January 2025, employees joined a cycling fundraiser that circumnavigated Taiwan, stopping at local 1919 service centers operated by Taiwan World Vision. The ride was more than a physical challenge — it brought direct relief to families in crisis and put mobile charitable care into practice, raising funds that support emergency assistance for vulnerable households across the island.

AtechOEM with Love — Used Goods Donation Drive (July 2025)

AtechOEM collected and donated used stationery, appliances, and everyday items to charitable organizations in Hualien and Taitung. Partner organizations — the Hualien Woodpecker Association and the Taitung Grain of Wheat Foundation — resell donated goods to generate operating income, enabling them to sustain long-term services for disadvantaged families and people with disabilities. This initiative demonstrates how material donations can translate into systemic support for social welfare.

Shoes for Life — Used Shoe and Bag Donation Campaign (October 2025)

Through a collaboration with the Christian International Charity Association, AtechOEM collected gently used shoes and bags for donation to Shoes 4 Africa, an organization that distributes footwear and accessories to residents of impoverished communities across Africa. This cross-border effort reflects the Company's commitment to extending care beyond national boundaries and addressing basic needs in the world's most resource-scarce regions.

Coastal Cleanup (August 2025)

Employee volunteers joined a coastal cleanup along the shoreline in New Taipei City, partnering with the New Taipei City Government to remove marine debris and restore the local coastal environment. Beyond the physical impact, the event served as a platform to deepen environmental literacy among employees and reinforce the Company's commitment to ecological responsibility and marine conservation.

Artistic Radiance — Fulfilling Dreams through Arts and Culture (2025)

AtechOEM supported the AAEON Foundation's arts education initiative through both financial contributions and employee volunteerism. Employees accompanied children from a local elementary school on art exploration tours, providing companionship and broadening young

students' access to cultural experiences. This program addresses educational inequity by ensuring that children in underserved communities have meaningful exposure to the arts.



Summary of Community Engagement Activities

Activity	Period	Partner / Beneficiary
1919 Cycling Charity Fundraiser	January 2025	Taiwan World Vision 1919 Service Centers
Used Goods Donation Drive	July 2025	Hualien Woodpecker Association; Taitung Grain of Wheat Foundation
Shoes for Life	October 2025	Christian International Charity Association / Shoes 4 Africa
Coastal Cleanup	August 2025	New Taipei City Government
Artistic Radiance	April to Jun 2025	AAEON Foundation / Local Elementary School

V. Responsible Products and Value Chain Management

Topic Overview and Management Approach

AtechOEM manufactures power supply products and communication components under an OEM/ODM model, applied in ICT equipment, industrial control, and consumer electronics worldwide. Any safety or quality deficiency could cause property damage or personal injury, undermine customer trust and reputation, and expose the Company to regulatory recall or fines.

Accordingly, the Company has designated "Product Health and Safety" as a material topic and established differentiated quality and safety management systems tailored to the Dongguan and Yichang plants, ensuring every shipped product meets target-market regulatory requirements and customer specifications. Guided by "Total Quality Assurance" and "Customer Satisfaction" policies, the Company implements company-wide quality control, standardized training, source management, and preventive/recurrence-prevention measures to consistently deliver the optimal balance of quality and cost.

GRI 3-3 Management Approach Summary for Products

Item	Disclosure Content
3-3(a)	Power supply products and communication components are associated with electrical safety, electromagnetic compatibility (EMC), and environmental regulatory compliance. Product deficiencies may give rise to recall risks and property damage, or even jeopardize user safety, thereby exerting a significant impact on brand reputation and customer relationships.
3-3(b)	The Company has adopted "Total Quality Assurance" and "Customer Satisfaction" as its quality policies, committing to product conformity with international environmental regulations such as RoHS and REACH, as well as the safety certification requirements of target markets. The relevant policies are approved by the General Manager (see 5.1.1).
3-3(c)	The Company implements product health and safety management (5.1.2), product lifecycle management (5.1.3), anti-competitive behavior policy (5.1.4), and customer privacy protection (5.1.5), and continuously optimizes in-process quality control measures and the customer complaint management system (5.1.6).
3-3(d)	In 2025, the coverage rate of NPI safety assessments for products reached 100%; customer complaints at the Dongguan and Yichang plants declined by 20% and 16% respectively compared with 2024; the number of anti-competitive behavior lawsuits was 0; and the number of customer privacy infringement complaints was 0 (see 5.1.7 Targets and Performance).
3-3(e)	See 5.1.7 Targets and Performance, which sets out short-, medium-, and long-term planning for specific indicators, including product safety certification coverage rate, customer complaint improvement rate, and hazardous substance compliance rate.
3-3(f)	The Quality Assurance Department is responsible for product safety and regulatory compliance verification; the R&D Department is responsible for product design and the obtainment of safety certifications; the Customer Service Department is responsible for

Item	Disclosure Content
	customer complaint handling and customer privacy protection; and management regularly reviews the significant impacts associated with product responsibility.

5.1 Policy Commitments

In accordance with the ISO 9001:2015 quality management system standard, the Company has established a group-wide unified "Product Quality and Safety Policy," with principal commitments as follows:

- Customer requirements and safety regulations are regarded as the overriding criteria, ensuring that all products conform to applicable mandatory safety standards and environmental regulations at every stage of design, manufacture, testing, and delivery.
- A systematic New Product Introduction (NPI) process has been established, mandating that new products complete third-party safety certification prior to mass production.
- Comprehensive hazardous substance control over raw materials (RoHS / REACH) is implemented to ensure product conformity with EU and international environmental regulations.
- A rapid-response mechanism for customer complaints and nonconforming product handling has been established, targeting completion of root cause analysis and response within 14 working days.

This Policy is approved by the General Manager and reviewed periodically. Its scope of application encompasses the Taiwan headquarters, the Dongguan plant in Guangdong, and the Yichang plant in Hubei, and requires critical raw material suppliers to comply with corresponding quality requirements.

★5.2 Product Quality and Safety Management (Material Topic) – GRI 416-1

The Dongguan plant is the Company's primary power supply manufacturing base, producing AC-DC converters, DC-DC power modules, and external power supplies (EPS) from a few watts to several hundred watts, primarily serving ICT equipment customers in Europe, the Americas, Japan, and Korea.

The Yichang plant is the Company's magnetic and communication components manufacturing base, producing communication transformers, common-mode chokes, LAN transformers, and power inductors used in base stations, routers, switches, and industrial communication equipment, serving customers across Europe, the Americas, and Asia-Pacific.

(1) Safety Assessment and Certification Framework

Power supply products carry elevated electrical hazard exposure (electric shock, overheating, fire), making safety certification a prerequisite for market entry. The Dongguan plant follows a "certification first, mass production thereafter" principle, requiring all new products to obtain safety and regulatory certification before mass production. Communication components are

predominantly passive; their safety risks relate mainly to electromagnetic compatibility (EMC), electrical isolation (dielectric withstand), and environmental compliance rather than active energized hazards.

(2) Quality Management System

Both the Dongguan and Yichang plants have established quality management systems in accordance with ISO 9001:2015, encompassing the following:

- New Product Introduction (NPI) control: Five quality gates are established across the workflow, from circuit design review through sample validation to mass production approval.
- Incoming Quality Control (IQC): Critical raw materials (capacitors, transformers, switching components) are subject to incoming inspection in accordance with sampling plans.
- In-Process Quality Control (IPQC): Control charts are applied to key process parameters, including soldering quality, wiring sequence, and insulation dielectric strength.
- Outgoing Quality Control (OQC): 100% full inspection is conducted on electrical safety items (dielectric withstand, insulation resistance, and grounding continuity), while functional testing is performed in accordance with sampling plans.
- Reliability testing: High-temperature aging, high-low temperature cycling, and vibration testing are conducted to simulate application environments as specified by customers.
- Electrical performance verification: Transformers and inductors undergo dielectric withstand, insulation resistance, DC resistance, and frequency characteristic measurements to ensure conformance with circuit design requirements.
- EMC verification: Common-mode chokes and LAN transformers are tested for insertion loss and conducted noise attenuation in accordance with customer circuit board specifications.
- Reliability verification: 85°C/85% RH biased life testing, high-temperature storage, and temperature cycling are performed to confirm long-term component reliability under real-world application conditions.
- Customer-specific specification verification: Verification and PPAP approval are conducted in accordance with the specification documents of key communication equipment customers.

(3) Hazardous Substance Management (RoHS / REACH)

(a) The Dongguan plant implements a comprehensive hazardous substance control regime, with principal measures including:

- I. Upon incoming delivery, suppliers are required to provide a Material Composition Declaration, which is cross-checked against the RoHS restricted substances list and the REACH SVHC candidate list.
- II. Third-party test reports are retained for each incoming batch; high-risk materials (e.g., lead-free solder paste substitution verification) are subject to additional scrutiny.

- III. Lead-containing materials are strictly prohibited in production processes; lead-free solder paste complying with the IPC J-STD-006 standard is used.
- IV. Prior to shipment, EU REACH SVHC concentration verification is performed on finished products to ensure that the concentration of restricted substances in any homogeneous material remains below 0.1 wt% (with lead, cadmium, and other substances subject to the RoHS Annex limits).

(b) Raw materials for Yichang's communication components include ferrite cores, enameled copper wire, tin-silver-copper lead-free solder paste, and engineering plastics. Hazardous substance management is consistent with Dongguan, with these communication-industry-specific measures:

- I. Halogen-free control: For customers requiring halogen-free products, epoxy resins, encapsulants, and coil bobbins are verified to comply with the halogen-free criteria defined in IEC 61249-2-21 (Cl < 900 ppm, Br < 900 ppm, Total halogen < 1,500 ppm).
- II. Conflict minerals: For tin (Sn), tantalum (Ta), tungsten (W), and gold (Au) potentially present in products, supplier surveys are conducted to confirm mineral origins, with preference given to suppliers certified under the Responsible Minerals Assurance Process (RMAP).

5.3 Product Life Cycle Management

As the Company's paid-in capital is below NT\$2 billion, it is not subject to the mandatory "Telecommunications and Network Services" indicators under Schedule 1-11 of the sustainability reporting regulations. The Company nonetheless voluntarily references this framework, disclosing product lifecycle management performance — including recycled end-of-life product weight, recycling rate, and revenue share of products with recycled materials — corresponding to SASB TC-HW-410a.

Policy Commitment

The Company supports the minimization of environmental impact across the product lifecycle, promoting the recycling and reuse of end-of-life products and the application of environmentally friendly materials, with a view to progressively enhancing its participation in the circular economy.

Management Mechanism

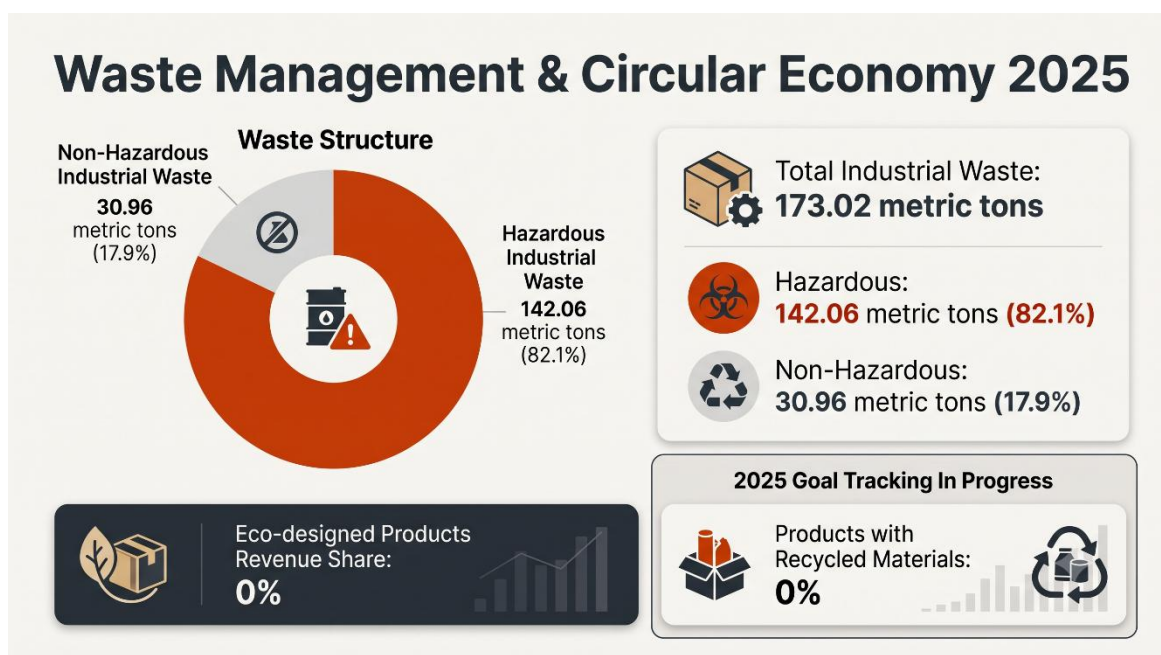
- I. Customer-returned defective products / scrap products are classified in accordance with the Company's internal Nonconforming Product Handling Procedure. The weight of scrapped products is not currently calculated separately; instead, such products are aggregated with waste generated during the production process and classified as hazardous industrial waste, which is collected and disposed of by qualified third-party waste clearance and treatment agencies licensed under the Waste Disposal Act.
- II. Process waste (defective products and scrap) is segregated by material type; materials classified as hazardous industrial waste are incorporated into the aforementioned

centralized collection and disposal process, while non-hazardous waste such as metal scrap (copper wire and tin dross) is prioritized for reuse by licensed recycling contractors.

- III. Waste generated at the Company's China sites (the Dongguan and Yichang plants) is handled by government-approved recycling contractors, ensuring that the disposal process complies with applicable local environmental regulations.

Performance Results (2025)

The total volume of industrial waste generated by the Company in 2025 was 173.02 metric tons (Dongguan plant: 162.00 metric tons; Yichang plant: 11.02 metric tons), of which hazardous industrial waste amounted to approximately 142.06 metric tons (82.1%) and non-hazardous industrial waste to approximately 30.96 metric tons (17.9%).



The total weight of end-of-life products and electronic waste in 2025 was 39.27 metric tons (Yichang plant: 11.07 metric tons; Dongguan plant: 28.20 metric tons), of which the recyclable portion (metal and non-metal categories) totaled 31.34 metric tons, representing a recycling rate of 79.80%. The remaining industrial waste and hazardous waste, totaling 7.93 metric tons (20.20%), was collected and disposed of by qualified contractors in accordance with applicable laws.

The recycling rate is calculated as the combined weight of recyclable metal and non-metal materials divided by the total weight of end-of-life products and electronic waste (including outsourced industrial waste and hazardous waste).

The Company's products prioritize quality and safety. Because recycled feedstock's material characteristics are less stable than virgin materials and may affect electrical performance and long-term reliability, recycled materials are not currently adopted in components, and eco-design products remain at the assessment stage — both indicators recorded 0% in 2025. The Company will continue monitoring recycled-material and eco-design technology maturity and assess adoption feasibility once product safety and quality can be assured.

5.4 Monetary Losses from Anti-Competitive Behavior

The Company upholds fair market competition and prohibits price-fixing, market monopolization, or other anti-competitive conduct. In 2025, neither the Company nor its Dongguan and Yichang plants faced administrative penalties or litigation for violations of the Fair Trade Act, antitrust laws, or other anti-competitive regulations.

- **Number of anti-competitive behavior lawsuits: 0 case(s)**
- **Fines or compensation paid for anti-competitive behavior: NTD 0**

5.5 Customer Privacy Protection — GRI 418-1

Per the Personal Data Protection Act and customer contract confidentiality clauses, the Company's Customer Data Protection Policy applies technical and organizational measures to customer personal data and confidential technical information (e.g., product specifications, order data) to prevent unauthorized access, disclosure, alteration, or destruction.

Management Mechanism

- **Information system access control:** Access rights to customer data are granted on a need-to-know basis according to job responsibilities and are revoked immediately upon employee resignation or transfer.
- **Information security measures:** The Company has deployed firewalls and obtained ISO 27001 Information Security Management System certification, safeguarding against unauthorized access, data breaches, and cyberattack risks through a systematic information security management regime.
- **Confidentiality agreements:** Contracts entered into with customers include non-disclosure agreements (NDAs), and internal employees are required to sign confidentiality undertakings.
- **Incident reporting mechanism:** In the event of a suspected personal data or customer confidentiality breach, the internal Information Security Incident Response Procedure is activated to launch an investigation and notify the customer within 24 hours.

Performance Results (2025)



Action Measures

Key quality and safety improvement actions implemented across the Company's plants in 2025 include:

- Dongguan: Introduced AOI equipment for real-time SMT soldering defect detection.
- Yichang: Built fully automated electrical testing platform → 100% automated pre-shipment measurement for communication transformers.
- Supplier Management: Revised SQA to require Category A suppliers to submit annual QAIP, integrated into SQR evaluations.
- Complaint Management: Launched unified 8D reporting platform for end-to-end complaint traceability.
- PTraining: Annual RoHS 2.0, IEC 62368-1, and ErP regulatory training for R&D, QA, and production teams.

Targets and Performance

The Company's attainment of its 2025 product health and safety targets is summarized as follows:

- GRI 416-2 incidents of non-compliance: 0 case across the Group (no warnings or fines imposed by competent authorities for product safety violations).
- New product certification pass rate: First-time test pass rate for new products reached at least 86.36% at the Dongguan plant and 91% at the Yichang plant.
- Customer complaint 8D response completion rate: 95% or above completed within 14 working days.
- RoHS / REACH compliance rate: 100% compliance maintained for shipped products.

- Customer complaints: Reduced by 20% year-on-year at the Dongguan plant and by 16% year-on-year at the Yichang plant (compared with 2024).

GRI 416-1 Detailed Product Assessment Disclosure

Product Safety Assessment 2025

Dongguan Factory (Power Supplies)	Yichang Factory (Magnetic Components)
 Shipped Product Assessment Coverage: 100% (Historic) 20% (2025 New Assessment)	 Shipped Product Assessment Coverage: 100% (Historic) 50% (2025 New Assessment)
 Assessment Method: NPI Five Quality Gates + Third-Party Safety Certification	 Assessment Method: NPI Process + EMC Verification + Reliability Verification
 Executive Unit: QA Department + Third-Party Verification Agencies	 Executive Unit: QA Department + Third-Party Verification Agencies
 2025 New Product Assessment Volume: 19 Units	 2025 New Product Assessment Volume: 115 Units

All shipped products covered by safety assessment — 100%

Notes:

1. At the Dongguan plant, newly developed products (NPI cases) accounted for approximately 20% of 2025 shipped categories, all completing 100% of electrical safety, EMC, and hazardous substance compliance assessments before mass production. The remaining 80% (continuing models) rely on assessments completed at the original NPI stage, with reassessment triggered only by material changes, regulatory amendments, or customer specification changes.

2. At the Yichang plant, newly developed and continued communication component models each accounted for approximately 50% of shipped categories. New products completed 100% of NPI, EMC, and reliability verification before mass production; continued models rely on original assessment results, with re-verification triggered only by specification changes.

3. Measured on the basis of "whether a product category has completed an NPI safety assessment" (including historical assessment records), the overall assessment coverage rate for product categories shipped by both plants in 2025 was 100%. Measured solely by assessment cases newly executed during the current year, this figure was 20% for the Dongguan plant and 50% for the Yichang plant.

Impact Analysis

A. Positive Impacts:

- The Dongguan plant holds multiple major-market safety certifications (UL, CE, FCC, DoE Level VI), giving its products legal eligibility for the North American and EU markets and underpinning core business revenue stability.
- The Yichang plant's rigorous electrical reliability verification and compliance with the IPC-A-610 quality standard strengthen the foundation of trust with communication equipment customers, supporting customer retention and order continuity.

- Comprehensive RoHS / REACH compliance management shields customers from supply-chain compliance risks and satisfies the ESG due diligence requirements imposed by European and American purchasers on their suppliers.

B. Negative Impacts (identified risks):

- Power supply products carry inherent long-term safety risks from overheating and component aging; insufficient in-process quality control may expose shipped products to field safety risks.
- Communication components are applied in high-reliability equipment (such as base stations and industrial controls); a deviation in the characteristics of a single batch may result in broad yield losses at the customer's end, giving rise to comparatively high financial compensation risk.
- The continuous evolution of regulations (such as the addition of restricted substances under RoHS and the elevation of energy-efficiency tiers under ErP) subjects existing products to cyclical re-verification pressure, increasing R&D and testing costs.

C. Remedial Measures

In response to the identified negative impacts, the Company has adopted the following corrective and preventive actions:

- Field quality incident response: A Product Safety Incident Response Procedure launches a cross-departmental assessment within 48 hours of a suspected safety incident report, with proactive customer notification and market isolation activated where necessary.
- Regulatory monitoring mechanism: The quality assurance department has designated responsible personnel to track amendment developments concerning the RoHS, REACH, ErP, DoE, and CE directives, and submits a quarterly "Regulatory Change Impact Assessment Report" to ensure that R&D and procurement functions can respond in advance.
- High-risk supplier coaching: Key material suppliers with substandard quality performance in the preceding year are subject to quality coaching (SQA Visit), and are required to submit improvement plans with tracked execution outcomes; suppliers that persistently fail to improve are subject to the development of alternative suppliers.

Appendix GRI 1

Statement of use: The AtechOEM has reported in accordance with GRI standards for the period from January 1, 2025, to December 31, 2025.

GRI 1 used: Foundation 2021.

Material Topics are marked with "★"

GRI	Disclosure	Chapter / Section	page	Remarks
2-1	Organizational details	Chapter2, About AtechOEM	7	
2-2	Entities included in the organization's sustainability reporting	Chapter1 、 About this report	3	
2-3	Reporting period, frequency and contact point	Chapter1 、 About this report	3	
2-4	Restatements of information	Chapter1 、 About this report	4	
2-5	External assurance	Chapter1 、 About this report	4	
2-6	Activities, value chain and other business relationships	Chapter2, About AtechOEM	7	
2-7	Employees	Chapter 4, Session 4.1	42	
2-8	Workers who are not employees	Chapter 4, Session 4.1	42	
2-9	Governance structure and composition	Chapter 2, Session 2.6	14	
2-10	Nomination and selection of the highest governance body	Chapter 2, Session 2.6	14	
2-11	Chair of the highest governance body	Chapter 2, Session 2.6	14	
2-12	Role of the highest governance body in overseeing the management of impacts	Chapter 2, Session 2.6	14	

2-13	Delegation of responsibility for managing impacts	Chapter 2, Session 2.6	14	
2-14	Role of the highest governance body in sustainability reporting	Chapter 2, Session 2.6	14	
2-15	Conflicts of interest	Chapter 2, Session 2.7	18	
2-16	Communication of critical concerns	Chapter 2, Session 2.7	18	
2-17	Collective knowledge of the highest governance body	Chapter 2, Session 2.6,	14	
2-18	Evaluation of the performance of the highest governance body	Chapter 2, Session 2.6,	14	
2-19	Remuneration policies	Chapter 2, Session 2.6	14	
2-20	Process to determine remuneration	Chapter 2, Session 2.6	14	
2-21	Annual total compensation ratio	-	-	Withheld — individual compensation data is confidential.
2-22	Statement on sustainable development strategy	Chapter 2, Session 2.2	9	
2-23	Policy commitments	Chapter 2, Session 2.7	16	
2-24	Embedding policy commitments	Chapter 2, Session 2.7	18	
2-25	Processes to remediate negative impacts	Chapter 2, Session 2.7	18	
GRI 2-26	Mechanisms for seeking advice and raising concerns	Chapter 2, Session 2.7	18	
GRI 2-27	Compliance with laws and regulations	Chapter 2, Session 2.7	18	
GRI 2-28	Membership associations	Chapter 2, Session 2.8	25	
GRI 2-29	Approach to stakeholder engagement	Chapter 2, Session 2.4	12	

GRI 2-30	Collective bargaining agreements	Chapter 4, Session 4.2	43	
<u>GRI 3: Material Topics 2021</u>				
GRI	Disclosure	Chapter / Section	page	Remarks
3-1	Process to determine material topics	2.5 Material Topics	13	
3-2	List of material topics	2.5 List of Material Topics	13	
3-3	Management of material topics	Ch.2: 2.7 / Ch.3: 3.3, 3.4 / Ch.4: 4.5 / Ch.5: 5.2	18, 33, 35, 46, 53	

Topic Standards (GRI 200 Series — Economic)

GRI	Disclosure	Chapter / Section	page	Remarks
201-1	Direct economic value generated and distributed	Chapter 2: 2.3	10	
201-2	Financial implications and other risks and opportunities due to climate change	Chapter 3: 3.1	26	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Chapter 4: 4.3	44	
205-1	Operations assessed for risks related to corruption	Chapter 2: 2.7	18	
205-2	Communication and training about anti-corruption policies and procedures	Chapter 2: 2.7	18	
205-3	Confirmed incidents of corruption and actions taken	Chapter 2: 2.7	18	No corruption incidents occurred during the

				reporting period
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Chapter 2: 2.7	18	Zero incidents occurred

Topic Standards (GRI 300 Series — Environmental)

GRI	Disclosure	Chapter / Section	page	Remarks
301-1	Materials used by weight or volume	Chapter 3: 3.4	36	
301-2	Recycled input materials used	—	—	None
301-3	Reclaimed products and their packaging materials	Chapter 5: 5.3	55	
302-1	Energy consumption within the organization	Chapter 3: 3.3	32	
302-3	Energy intensity	Chapter 3: 3.3	32	
302-4	Reduction of energy consumption	Chapter 3: 3.3	32	
305-1	Direct (Scope 1) GHG emissions	Chapter 3: 3.3	33	
305-2	Energy indirect (Scope 2) GHG emissions	Chapter 3: 3.3	33	
305-4	GHG emissions intensity	Chapter 3: 3.3	33	
305-5	Reduction of GHG emissions	Chapter 3: 3.3	27	
306-3	Waste generated	Chapter 3: 3.5	39	

Topic Standards (GRI 400 Series — Social)

GRI	Disclosure	Chapter / Section	page	Explanation
403-1	Occupational health and safety management system	Chapter 4: 4.5	46	
403-2	Hazard identification, risk assessment, and incident investigation	Chapter 4: 4.5	46	
403-5	Worker training on occupational health and safety	Chapter 4: 4.5	46	

403-9	Work-related injuries	Chapter 4: 4.5	46	
403-3	Occupational health services	Chapter 4: 4.5	46	
403-4	Worker participation, consultation, and communication on occupational health and safety	Chapter 4: 4.5	46	
403-6	Promotion of worker health	Chapter 4: 4.5	46	
403-8	Workers covered by an occupational health and safety management system	Chapter 4: 4.5	46	
403-10	Work-related ill health	Chapter 4: 4.5	46	Zero confirmed cases of work-related ill health in FY2025.
405-1	Diversity of governance bodies and employees	Chapter 4: 4.1	42	
406-1	Incidents of discrimination and corrective actions taken	Chapter 4: 4.1	42	Zero confirmed incidents of discrimination in FY2025.
416-1	Assessment of the health and safety impacts of product and service categories	Chapter 5: 5.2	53	
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Chapter 5: 5.5	57	Zero substantiated complaints received in FY2025.

Enhanced Sustainability Disclosure Indicators

Appendix 1-11: Sustainability Disclosure Indicators – Telecommunications and Networking Industry/Hardware

No.	Indicator	Type	Annual Disclosure Status	Unit	Page	Remarks
一	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Qual.	Chapter 3, Section 3.2	Gigajoules (GJ), Percentage (%)	32	
二	Total water withdrawal and total water consumption	Qual.	Chapter 3, Section 3.7	Thousand cubic meters (1,000 m ³)	40	
三	Weight of hazardous waste generated and percentage of recovery	Qual.	Chapter 3, Section 3.5	Metric tons (t), Percentage (%)	39	
四	Description of occupational injury/illness categories, number of cases, and rate	Qual.	Chapter 4, Section 4.5	Number of cases, Rate (%)	46	
五	Disclosure of product life cycle management: weight of end-of-life products and e-waste, and recycling percentage (Note 1: Includes explanation of scrap sales or other recycling/disposal methods)	Qual.	Chapter 5, Section 5.2	Metric tons (t), Percentage (%)	53	
六	Qualitative description of risk management related to the use of key materials	Qualitative	Chapter 3, Section 3.4	—	36	
七	Total monetary losses resulting from legal proceedings associated with anti-competitive behavior	Qual.	Chapter 2, Section 2.7	Reporting currency	18	
八	Production volume by major product category	Qual.		Not applicable	-	Not disclosed due to business confidentiality

Climate-Related Information

Climate-Related Information for TWSE/TPEX Listed Companies

Climate-Related Risks, Opportunities, and Corresponding Action Taken by AtechOEM Inc.

Disclosure Items	Disclosure Status	Page
1. Describe the Board's and management's oversight and governance of climate-related risks and opportunities.	Climate action	26
2. Describe how the identified climate-related risks and opportunities affect the Company's business, strategy, and financial planning over the short, medium, and long term.	Climate action	27
3. Describe the financial impact of extreme weather events and transition actions.	Climate action	27
Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the Company's overall risk management system.	Climate action	27
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts applied.	Climate action	27
6. If a transition plan has been adopted to manage climate-related risks, describe its content, along with the metrics and targets used to identify and manage physical and transition risks.	Climate action	27
7. If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	Not applicable.	
8. Where climate-related targets have been established, disclose the activities covered, the GHG emission scopes addressed, the planned timeframe, and annual progress toward achievement. If carbon offsets or Renewable Energy Certificates (RECs) are used to help meet these targets, disclose the source and quantity of the offset credits used, and/or the quantity of RECs.	Not applicable.	
9. GHG Inventory and Assurance Status, Reduction Targets, Strategies, and Specific Action Plans (to be reported separately in 9-1 and 9-2)		

9-1 GHG Inventory and Assurance Status Over the Most Recent Two Years

9-1-1 GHG Inventory Information

Description of GHG emissions (metric tons CO₂e), emissions intensity (metric tons CO₂e/NT\$ million), and data coverage for the most recent two years.

In 2024, the Company's total GHG emissions were 1,655.882 metric tons CO₂e, with an emissions intensity of 2.3078 metric tons CO₂e per NT\$ million in revenue. In 2025, total emissions were 1,426.080 metric tons CO₂e, with an emissions intensity of 1.84 metric tons CO₂e per NT\$ million in revenue. Data coverage includes three operating sites — the Taiwan headquarters, the Dongguan plant, and the Yichang plant — and encompasses Scope 1 and Scope 2 emissions.

9-1-2 GHG Assurance Information

Description of the assurance status over the most recent two years, including the scope of assurance, the assurance provider, the assurance criteria, and the assurance opinion.

As the Company's paid-in capital is below NT\$5 billion, it has not yet reached the mandatory assurance threshold under the GHG assurance timeline set out in the "Regulations Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies." Nonetheless, to strengthen the credibility of its GHG inventory data, the Company has voluntarily engaged a third-party certification body (Fastrack International Certification) to conduct GHG verification in accordance with the ISO 14064-1 standard. A verification opinion was obtained for 2024, and verification for 2025 is currently underway, with completion expected by the end of August. The Company will continue to eval

9-2 GHG Reduction Targets, Strategies, and Specific Action Plans

Description of the GHG reduction base year and corresponding data, reduction targets, strategies, specific action plans, and progress toward achieving the reduction targets.

The Company has designated 2024 as its base year (total emissions of 1,655.882 metric tons CO₂e; emissions intensity of 2.3078 metric tons CO₂e per NT\$ million in revenue), with a target of reducing electricity usage intensity by 6% relative to the base year. Key strategies include process-level energy efficiency improvements, evaluating the adoption of renewable energy, and high-efficiency product design. In 2025, total emissions declined to 1,426.080 metric tons CO₂e (a reduction of 13.88%), and emissions intensity fell to 1.84 metric tons CO₂e per NT\$ million in revenue (a reduction of 20.27%), successfully meeting the Company's annual target.